

Regular Workshop – January 20, 2015
Agenda Item 10

Agenda Item: Consideration of Proposed Correspondence to Sarasota County Board of County Commissioners

Presenter: Town Manager

Summary: The Town Commission will consider authorizing submittal of a letter to the Sarasota County Board of County Commissioners requesting a discussion of creating a Municipal Services Taxing Unit to create a more equitable way to pay for municipal services component of the Sheriff's law enforcement budget.

This item is placed on the January 20, 2015 Regular Workshop Meeting for Commission consideration.

Attachments: 1-14-15 Memo, Manager to Commission;
1-20-15 Proposed Letter, Mayor to Sarasota County Commission;
10-27-11 Memo, Bothelho to Sarasota County Commission;
10-19-07 Memo, Seward to Sarasota County Commission;

Recommended Action: Pending discussion, provide direction to Manager.

M E M O R A N D U M

Date: January 14, 2015

TO: Town Commission

FROM: Dave Bullock, Town Manager

SUBJECT: Consideration of Proposed Correspondence to Sarasota County Board of
County Commissioner

For the past several months the Mayors of the four Sarasota County cities have been meeting to discuss the funding used by Sarasota County to fund elements of the Sheriff's budget. There are no issues with the Sheriff services or the working relationship between any of the municipalities and the Sheriff's Office. In fact all Cities expressed appreciation for the services provided by the Sheriff.

The four Mayors have focused on how the County funds the law enforcement element of the Sheriff's budget. Currently the County uses ad valorem taxes to fund the Sheriff budget. This is the most common manner used in Florida by Counties. It is also completely legal. The issue discussed by the Mayors is that City residents pay twice for some law enforcement services: each City funds its police patrol and funds the Sheriff patrol through County taxes.

The Mayors crafted a letter to be sent jointly by all Cities to the County asking to open a discussion on the issue and asking that the respective staff's of Cities and County work together to analyze the issue. The first City to consider the letter at their January meeting was City of Venice. The City Council failed to approve the letter at their meeting last week.

Therefore the Town Commission may want to discuss whether it wants to move forward on this at this time. While the concept is worthy of a discussion, such a discussion should include all Cities. I will have some introductory comments on this issue at the Town Commission after I have had a chance to discuss this with the other City Managers.



TOWN OF LONGBOAT KEY

Incorporated November 14, 1955

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January 20, 2015

Carolyn Mason, Chair
and
Sarasota County Commission
1660 Ringling Boulevard
Sarasota, FL 34230

Dear Chair Mason and Commission,

The four Cities of Sarasota County appreciate the working relationship we have seen recently with the County and anticipate even better relationships in the future. The one area where we would like to have dialog is in the area of public safety funding. We all believe the Sheriff's Office (SO) runs an effective and efficient operation. Sheriff support and assistance is always available when called upon to help one of our cities in need.

As you know, there are three components to the SO budget: courts, corrections, and law enforcement. Courts and corrections (jail) are County-wide functions and should be paid for by all taxpayers. Therefore, ad valorem taxes are a fair way to pay for these services. The specific issue we want to focus on has to do with funding the law enforcement component of the SO's operation. This component includes many activities essential to maintaining a safe community. The Cities commend the SO for these services and call on them when needed to help keep our communities safe.

The largest element in the law enforcement component is road patrol. Each municipality has its own police department and does not rely on SO services. The SO also passes through some of our Cities on a regular basis and provides enforcement services while in the Cities. With careful analysis an estimate of the amount of road patrol and specialty services benefitting Cities could be reasonably established. In fact, the County has attempted to quantify SO services to Cities on a few occasions, most recently in a report dated October 27, 2011 (attached).

County taxpayers who are also City taxpayers are paying for their own road patrol (police departments), specialty services, and for SO road patrol. Several Florida counties have addressed this inequity in taxes by

creating a Municipal Services Taxing Unit to pay a portion of the Sheriff's law enforcement budget. The current funding approach of County-wide ad valorem taxes used in Sarasota County is typical of most counties in Florida and is entirely consistent with law. The issue to be explored here is one of equity for City and County taxpayers. Once facts are established, the discussion will center around which group of taxpayers should pay for what law enforcement services. This topic should be thoughtfully approached by all.

Sarasota County staff examined this issue and prepared a memo to the County Commission dated October 19, 2007 (attached).

The four cities respectfully request the County Commission to organize a focused discussion on this topic so we can all explore the issue and seek equitable solutions for our taxpayers. We expect this discussion to take some time and require staffs of all organizations working together on analysis to come up with options for consideration. Each City Manager is prepared to work with the County Administrator and staff on this issue. We look forward to your serious consideration of our request.

My best regards,

James L. Brown,
Mayor

Attachments:

10-27-11 Botelho to Commission;
10-19-07 Seward to Commission.

SARASOTA COUNTY GOVERNMENT

Office of Financial Planning

MEMORANDUM

TO: Board of County Commissioners

THROUGH: Terry Lewis, Interim County Administrator

FROM: Steve Botelho, Interim Chief Financial Planning Officer

SUBJECT: Cities Project Analysis
Update for Fiscal Years 2007-2010

DATE: October 27, 2011

Background

Given the history and the conversation that evolves from time to time concerning the issue of dual taxation, in 2005 the Board of County Commissioners (the "Board") directed staff to monitor the basic question of "where do the ad valorem dollars go?" that are generated by the property owners of Sarasota County. The "Cities Project" was developed to answer this question and provide a broad picture and assessment of the direct costs of general operating ad valorem dollars to County services provided to each city and to unincorporated Sarasota County. While this report arose out of that dual taxation conversation, it is not intended to represent a dual taxation study or to accept or reject arguments associated with the dual taxation issue. It is a presentation of factual information only.

Recent discussions on this topic include references to action taken by the Board with respect to the Parks Interlocal Agreement with the City of Sarasota and concerns about how much all of the cities actually benefit from Sheriff services since they each have their own respective city police.

Cities Project Cost Allocation Methodology

The original Cities Project was developed in 2005 based on FY2003 actual expenditures and revenue. After the release of the original report, the process and methodology was refined substantially to allow a better level of detail for a more thorough analysis of the data in the future. Subsequently, in February of 2008, County staff provided an updated report to the original FY2003 data, as well as new analyses on FY2004 through FY2006 data. The resulting report outlined costs of services provided to each of the cities and to unincorporated Sarasota County based on the use of general operating and mosquito control ad valorem revenue (excluding environmentally sensitive land and transportation dedicated ad valorem revenue) for Fiscal Years 2003 through 2006 and included several graphics displaying in percentages total ad

valorem revenue and other general fund revenue collected as compared to total services provided.

The methodology for cost allocation to each city and unincorporated County for the FY2003 through FY2006 data was developed working with each County business unit, and the Sheriff's Office, to define the level of service that was provided to each of those areas and then reconciling the costs of providing those specific levels of service with the audited Comprehensive Annual Financial Reports (CAFR). Some costs remained unallocated because they cannot be directly correlated back to specific services provided to the cities, or they are expenditures which are associated with grants. This same cost allocation methodology has been applied in the analysis of the FY2007 through FY2010 data.

Finally, the FY2003 through FY2006 data was categorized to break out each General Fund service into state accounting categories (General Government, Public Safety, Physical Environment, Transportation, Economic Environment, Human Services, and Culture & Recreation – see Appendix A for definitions, attached) with allocation formulas being centric to the service being delivered. For example, in Culture & Recreation, allocation was based on the physical location of parks and libraries; in the case of Non-Sheriff related Public Safety expenses, the cost allocation were based on 911 calls and population. The same General Fund groupings were utilized in this updated FY2007 through FY2010 report as were used in the prior report.

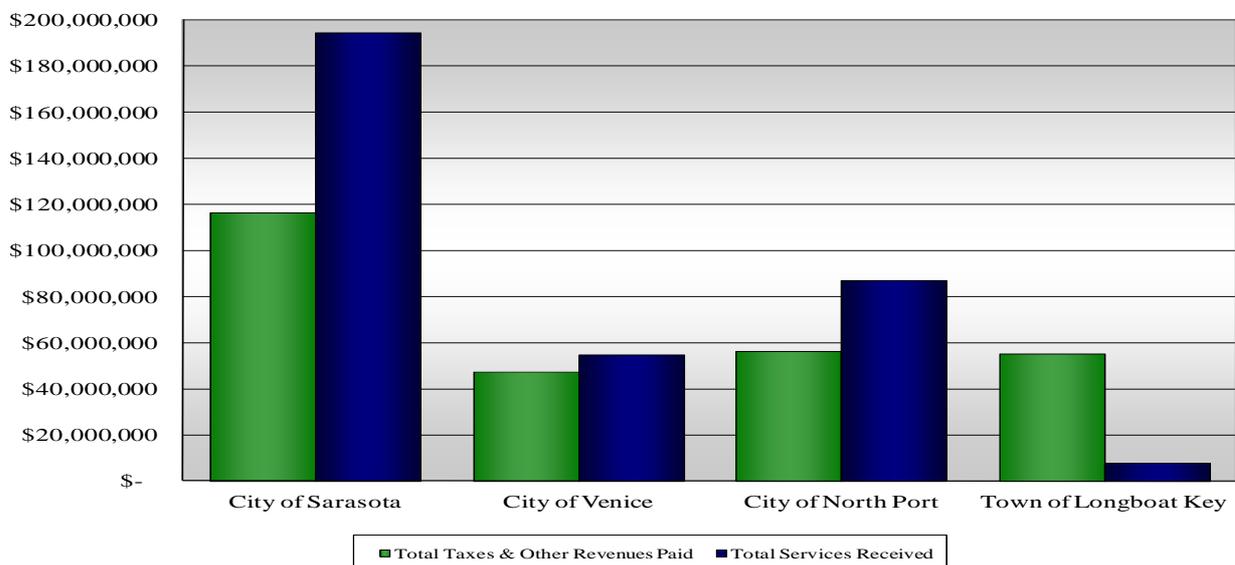
Cities Project Revenue Allocation Methodology

Following the release of the February 2008 report which included the FY2003 through FY2006 revenue and expenditure data, County staff met collectively with representatives from the Cities of North Port, Sarasota and Venice and the Town of Longboat Key. During this meeting, County and city staff discussed in detail the methodology outlined above in determining how to allocate both costs and revenues to each respective entity. As a result, one change has been implemented in relation to the revenue allocation. In the previous report, the only General Fund revenue that was apportioned to the cities was ad valorem taxes based on each respective city's taxable value. The remainder of the General Fund revenues were all distributed to unincorporated Sarasota County. In this current report, the methodology has changed slightly and now allocates a portion of the half-cent sales tax to each of the cities. The actual distribution of these revenues from the State uses a weighted formula that provides the County with a percentage that is higher than its unincorporated population and the cities with a percentage less than their respective population. The new Cities Project revenue allocation for the half-cent sales tax revenue is predicated on the population of each city. The difference between the State's weighted formula and the population-based allocation is recognized as a city contribution.

Analysis Results

Aggregate Data Overview

The analysis of the FY2003 through FY2006 data showed that in the aggregate, ad valorem revenues and other revenues *generated* from the majority of the cities was disproportionate to the services *received* by the cities from the County. Similar results occurred over the 4-year period analyzed in the updated report (FY2007-FY2010). The disproportion is that more services are provided to those cities than ad valorem and other General Fund revenues generated, resulting in a situation where services are subsidized by other residents within the Unincorporated County and the Town of Longboat Key and outside of the Cities of Sarasota, Venice and North Port. The following table illustrates the results of the updated analysis.



One important note to make here is that one of the contributing factors for the noticeably large disproportion for the City of Sarasota is the allocation of the Tax Increment Financing (TIF) dollars to the city. Although the revenues for the TIF are generated from taxable value located within the boundaries of the City of Sarasota, the City benefits from the redirection of this source of revenue which would otherwise be distributed countywide. It is also significant to observe that because this analysis includes actual expenditures through FY2010, it does not show the impact of the most recent parks Interlocal Agreement with the City of Sarasota. The true impact of this new Agreement will not be realized until FY2012. As a summation, the new parks Interlocal Agreement includes transitional funding for neighborhood parks for the next three years and annual payments for the Robert L. Taylor Complex for the next five years.

Also, the unincorporated County is not shown on the above chart because of the issues of scale on the graph. Unincorporated County generated \$868,646,719 in ad valorem and other general fund revenues, but was allocated only \$683,723,615 in resulting services.

Summation

As illustrated by the 4-year data, in the aggregate, the value of county services provided to the cities is greater than the amount of ad valorem tax revenues generated by the cities. However, as shown in Appendix B, attached, this disproportion is not consistent with respect to each individual service.

As previously stated, the results of this analysis are for informational purposes only. In light of the last few years of legislative and economic conditions that impact the available resources of the region, state and country, coupled with the continued demand from all county citizens for increased levels of service that transcend city boundaries, a continued analysis will provide a useful tool for future planning.

Appendix A

State Accounting Categories Defined

General Government: *Services provided by the legislative and administrative branches of the local government for the benefit of the public and the governmental body as a whole. This class does not include administrative services provided by a specific department in support of services properly included in another major class.*

Include services such as: Elected Officials, Office of Administrator, General Administration, Public, Online, Visual and Printing Communications, County Attorney, Call Center, Facilities, PDS Administration, G.I.S. services, Neighborhood Planning, Community Housing, Charter Review, Guardian Ad Litem, Courts-related services, State Attorney, Public Defender and Mail Distribution

Public Safety: *A major category of services for the security of persons and property.*

Includes all Sheriff services and other Public Safety services such as: 911 call-taking and dispatching, 800 MHz radio, Pool and Beach lifeguards, EOC-related services, K9 search and rescue, People with Special Needs, Medical Examiner, Emergency Management-related services, DJJ detention, Neighborhood Initiative Grant Program, Various grants including hazardous material, homeland security and FEMA

Physical Environment: *Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment.*

Includes services such as: Neighborhood Initiative Grant Program, Cooperative Extension, Office of Sustainability, Soil and Water Conservation, Energy House, Waste Water and Water Inspections, Natural Resources Administration, Mitigation Restoration, Resource Management, Coastal Resources, Air Quality Management, Mote Marine, Urban Forestry

Transportation: *Cost of services for the safe and adequate flow of vehicles, travelers, and pedestrians. Does not include expenditures incidental to transportation, but directly related to public safety, such as traffic control, law enforcement, and highway safety projects.*

Includes services such as: Transportation Administration dollars in the General Fund and General Fund transfers to SCAT transit and paratransit services, as well as to the Transportation Trust Fund

Economic Environment: *Cost of providing services which develop and improve the economic condition of the community and its citizens. Exclude welfare, which is classified under the function "Human Services."*

Includes services such as: Veterans services, Neighborhood Initiative Grant Program, FEMA grants, transfers to Economic Development Fund, Community Reinvestment Fund and Englewood Community Redevelopment Fund

Human Services: *Cost of providing services for the care, treatment and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals. Includes mental health, physical health, and public assistance programs, developmentally disabled and interrelated programs such as the provision of health care for indigent persons.*

Includes services such as: Health Department, American Red Cross, Sustainable Sarasota, SAMHSA, Policy Coordination, Community Services Block Grant, Contracted Human Services Administration, Mosquito Control (separate funds – separate millage), General Fund transfers to Strategic Initiatives and Opportunities and Contracted Human Services Funds (dedicated millage)

Culture and Recreation: *Cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors.*

Includes services such as: Libraries and libraries administrative support, Parks and parks administrative support, Access Sarasota and grants (born to read and read and write Florida)

Appendix B

FY2007-FY2010 Aggregate Cities Data

SUMMARY (FY2007-FY2010)

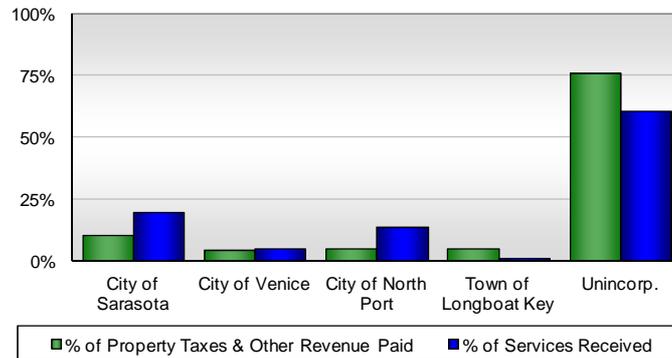
General Fund FY2007-10	City of Sarasota		City of Venice		City of North Port	Town of Longboat Key	Unincorp.	Total
Services Received								
General Government*	\$ 55,376,058	\$ 13,997,896	\$ 36,860,014	\$ 3,439,555	\$ 160,543,640	\$ 270,217,162		
Public Safety	\$ 60,105,405	\$ 12,817,947	\$ 25,053,741	\$ 1,192,484	\$ 282,768,227	\$ 381,937,804		
Physical Environment	\$ 2,531,201	\$ 996,244	\$ 2,506,262	\$ 227,445	\$ 11,879,093	\$ 18,140,245		
Transportation	\$ 354,385	\$ 116,435	\$ 85,596	\$ 21,512	\$ 756,054	\$ 1,333,983		
Economic Environment	\$ 358,719	\$ 565,735	\$ 174,319	\$ 4,686	\$ 1,611,424	\$ 2,714,882		
Human Services	\$ 11,190,220	\$ 2,866,605	\$ 4,093,560	\$ 176,151	\$ 12,988,539	\$ 31,315,076		
Culture and Recreation	\$ 22,361,220	\$ 12,426,519	\$ 7,572,542	\$ 60,191	\$ 75,770,335	\$ 118,190,809		
General Fund Services Received	\$ 152,277,209	\$ 43,787,381	\$ 76,346,035	\$ 5,122,023	\$ 546,317,313	\$ 823,849,961		
Transfers Out								
General Government	\$ 1,767,814	\$ 288,583	\$ 1,985,332	\$ 48,553	\$ 14,701,205	\$ 18,791,487		
Public Safety	\$ 905,842	\$ 55,134	\$ 257,298	\$ 122	\$ 8,549,515	\$ 9,767,911		
Physical Environment	\$ 386,842	\$ 155,415	\$ 382,815	\$ 35,679	\$ 9,607,709	\$ 10,568,460		
Transportation	\$ 15,373,839	\$ 4,114,329	\$ 3,721,252	\$ 2,113,780	\$ 34,182,317	\$ 59,505,517		
Economic Environment	\$ -	\$ -	\$ -	\$ -	\$ 11,808,234	\$ 11,808,234		
Human Services	\$ 17,233,898	\$ 4,870,449	\$ 2,922,270	\$ 149,860	\$ 12,288,519	\$ 37,464,996		
Culture and Recreation**	\$ 5,368,008	\$ 872,027	\$ 105,284	\$ -	\$ 5,055,914	\$ 11,401,233		
Undefined	\$ -	\$ -	\$ -	\$ -	\$ 34,038,940	\$ 34,038,940		
Transfers Out	\$ 41,036,242	\$ 10,355,939	\$ 9,374,250	\$ 2,347,994	\$ 130,232,353	\$ 193,346,779		
Mosquito Control	\$ 1,546,832	\$ 622,570	\$ 1,512,928	\$ 144,083	\$ 7,173,949	\$ 11,000,363		
Total Services Received	\$ 194,860,284	\$ 54,765,890	\$ 87,233,213	\$ 7,614,100	\$ 683,723,615	\$ 1,028,197,102		
Taxes Paid								
Property Taxes	\$ 113,259,522	\$ 46,233,330	\$ 53,201,209	\$ 54,965,333	\$ 406,090,632	\$ 673,750,026		
Half-Cent Sales Tax	\$ 3,344,621	\$ 1,352,965	\$ 3,394,935	\$ 310,700	\$ 76,428,857	\$ 84,832,079		
Other Revenues***	\$ -	\$ -	\$ -	\$ -	\$ 386,127,230	\$ 386,127,230		
Total Taxes & Other Revenues Paid	\$ 116,604,144	\$ 47,586,295	\$ 56,596,144	\$ 55,276,033	\$ 868,646,719	\$ 1,144,709,335		

*General Government for FY2007-FY2009 does not include arbitrage

**Transfer Costs do not include \$13,775,722 of expenditure dollars attributed to the Stadium Capital Improvement Project in FY2010

*** Licenses & permits, Intergovernmental, Charges for Services, Fines & Forfeitures, Assessments, Interest, Transfers In, etc.

General Government (FY2007-FY2010)

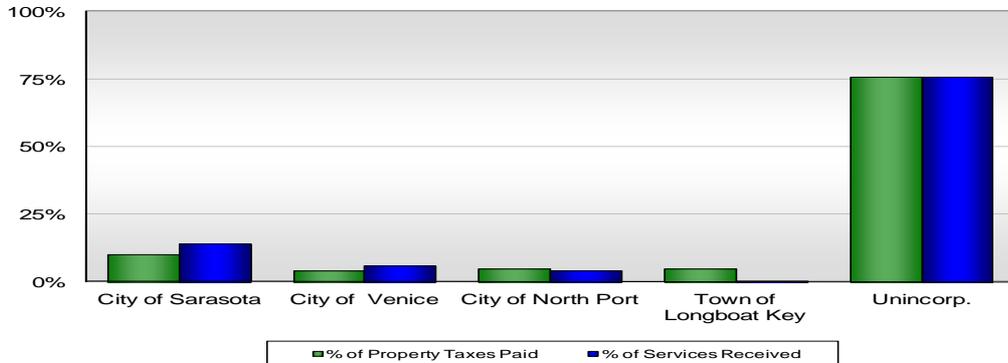


Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Property Appraiser	Parcel ID's	1,703,286	1,020,520	4,715,420	416,939	9,466,487	\$ 17,322,653
Supervisor of Elections	Voter Registration	2,140,717	1,059,269	2,134,371	283,316	11,912,748	\$ 17,530,422
Indirect Allocated Costs*	Population	29,397,072	11,918,107	30,010,223	2,739,300	137,209,397	\$ 211,274,099
City of Sarasota TIF		22,134,982	-	-	-	-	\$ 22,134,982
Total Allocated Costs		55,376,058	13,997,896	36,860,014	3,439,555	158,588,633	\$ 268,262,156
Total Unallocated Costs		-	-	-	-	1,955,007	\$ 1,955,007
Transfer Costs		1,767,814	288,583	1,985,332	48,553	14,701,205	\$ 18,791,487

*Includes Elected Officials, Facilities, G.I.S., Planning Administration, Neighborhood Planning, Community Housing, Trial services, etc.

Note: General Government for FY2007-FY2009 does not include arbitrage

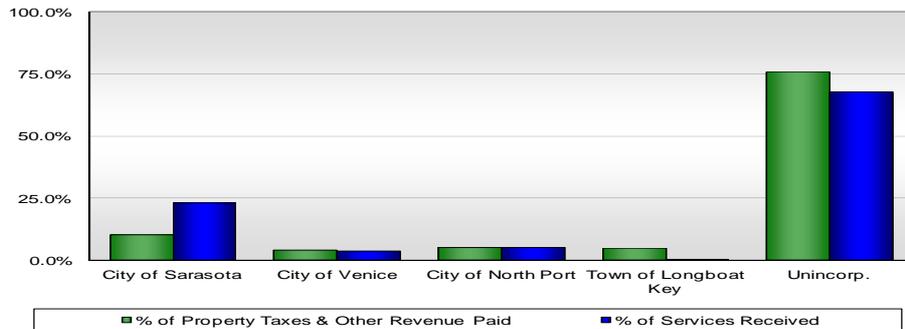
Public Safety – Sheriff (FY2007-FY2010)



Costs Allocated By:		City of	City of	City of	Town of	Unincorp.	Total
		Sarasota	North Port	Venice	Longboat Key		
Animal Services	Cities Served & Population	886,309	491,174	773,368	82,563	4,133,160	\$ 6,366,575
Investigation	Cities Served & Population	2,070,601	971,959	1,744,326	91,264	12,255,181	\$ 17,133,331
Policing/Road Patrol	Cities Served & Population	7,309,621	3,506,341	5,746,044	291,703	79,488,357	\$ 96,342,066
Courts	Cities Served & Population	3,299,905	1,784,302	2,786,407	307,208	15,314,486	\$ 23,492,308
Sheriff Administrative/Support Services	Cities Served & Population	190,998	92,453	176,742	2,375	75,230,049	\$ 75,692,617
Jail	Prisoner Address & Days Jailed	30,084,459	5,840,610	6,341,224	58,663	52,035,279	\$ 94,360,235
Indirect Allocated Costs	Population	1,390,027	748,897	1,237,236	129,567	6,489,345	\$ 9,995,071
Total Allocated Costs		45,231,919	13,435,736	18,805,347	963,343	244,945,857	\$ 323,382,202
Unallocated Costs							

Note: The Sheriff's Department allocates 100+ services into cities served, then costs are allocated by population. Ex. Forensics services serve all cities, associated costs distributed based on population; uniform patrol services and costs are allocated to unincorporated county only.

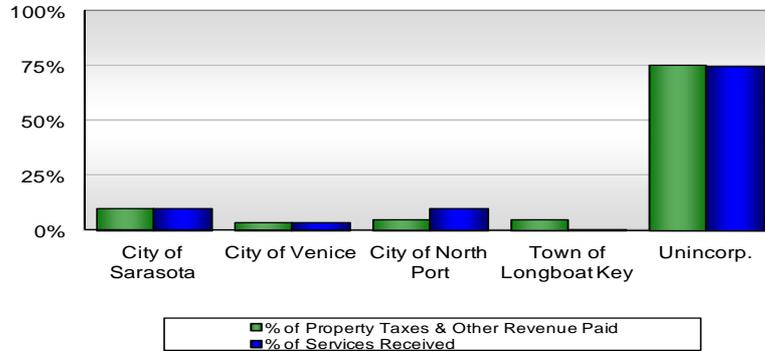
Public Safety – Other (FY2007-FY2010)



Costs Allocated By:		City of	City of	City of North	Town of	Unincorp.	Total
		Sarasota	Venice	Port	Longboat Key		
911 Fire/EMS Call Taking	Responding Fire/Police Dept.	4,054,039	132,291	307,802	-	8,597,474	\$ 13,091,607
911 Fire/EMS Call Dispatching	Responding Fire/Police Dept.	5,028,698	163,530	380,506	-	10,640,128	\$ 16,212,861
800 MHz Radio	Radio Distribution by Fire/Police Dept.	269,646	61,432	119,102	5,998	1,402,524	\$ 1,858,703
Beach Lifeguards	Beach Location	1,582,725	1,055,150	-	-	5,011,962	\$ 7,649,836
Pool Lifeguards	Pool Location	1,535,396	-	-	-	-	\$ 1,535,396
Emergency Operations Center (EOC)/Disaster Preparedness	Population	94,013	37,907	94,492	8,700	434,016	\$ 669,128
K-9 Search Rescue	Population	13,001	5,266	13,215	1,209	60,480	\$ 93,172
People with Special Needs (Emergency Services)	Population	12,176	4,955	12,518	1,139	57,092	\$ 87,880
Neighborhood Initiative Grant Program	Neighborhood Location	-	-	-	-	23,181	\$ 23,181
Indirect Allocated Costs	Population	2,283,792	923,916	2,318,523	212,094	10,605,701	\$ 16,344,027
Total Allocated Costs		14,873,487	2,384,448	3,246,158	229,140	36,832,558	\$ 57,565,791
Unallocated Costs						989,813	\$ 989,813
Transfer Costs		905,842	55,134	257,298	122	8,549,515	\$ 9,767,911

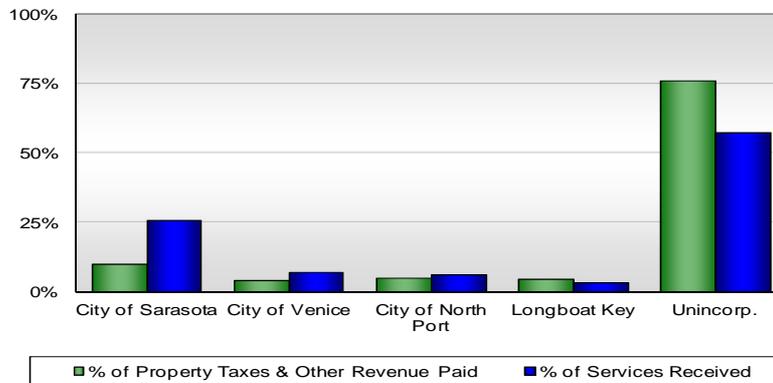
* Unallocated GF costs include Medical Examiner, DJJ grants, emergency/preparedness grants, etc.

Physical Environment (FY2007-FY2010)



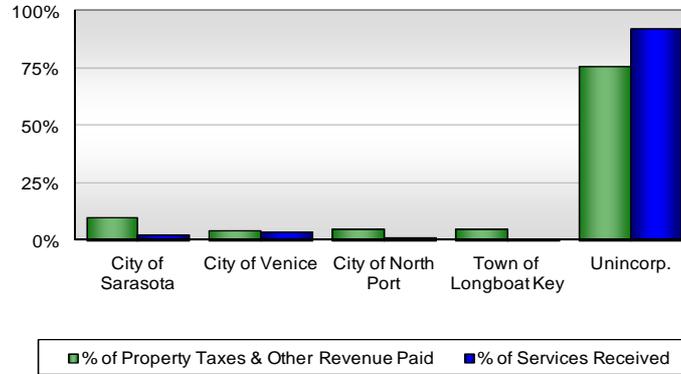
Costs	Allocated By:	City of	City of	City of	Town of	Unincorp.	Total
		Sarasota	Venice	North Port	Longboat Key		
Neighborhood Initiative Grant Program	Neighborhood Location	-	5,888	18,722	-	242,290	\$ 266,900
Indirect Allocated Costs	Population	2,531,201	990,356	2,487,540	227,445	11,374,950	\$17,611,492
Total Allocated Costs		2,531,201	996,244	2,506,262	227,445	11,617,240	\$ 17,878,392
Unallocated Costs		-	-	-	-	261,853	\$ 261,853
Transfer Costs		386,842	155,415	382,815	35,679	9,607,709	\$ 10,568,460

Transportation (FY2007-FY2010)



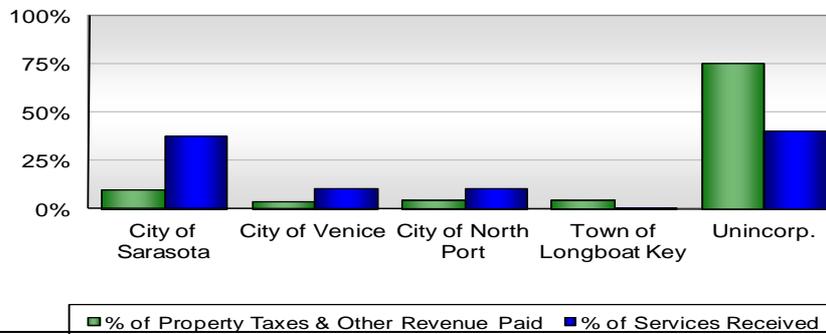
Costs	Allocated By:	City of	City of	City of	Longboat	Unincorp.	Total
		Sarasota	Venice	North Port	Key		
Transportation General Fund Dollars	% Route Miles & % Clients	354,385	116,435	85,596	21,512	756,054	\$ 1,333,983
Total Allocated Costs		354,385	116,435	85,596	21,512	756,054	\$ 1,333,983
Total Unallocated Costs		-	-	-	-	-	\$ -
Transfers	% Route Miles & % Clients	15,373,839	4,114,329	3,721,252	2,113,780	34,182,317	\$59,505,517

Economic Environment (FY2007-FY2010)



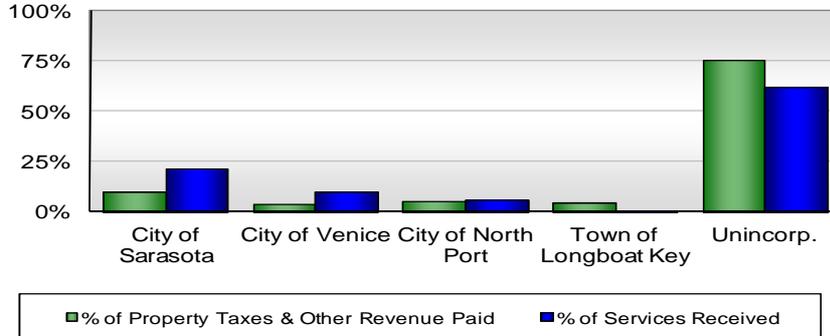
Costs Allocated By:	City of	City of	City of	Town of	Unincorp.	Total
	Sarasota	Venice	North Port	Longboat Key		
Veterans Services	Veteran Address 324,422	563,407	160,651	4,657	1,127,645	\$ 2,180,784
Neighborhood Initiative Grant Program	Neighborhood Location 33,992	2,205	13,357	-	247,896	\$ 297,450
Indirect Allocated Costs	Population 304	122	311	28	1,407	\$ 2,172
Total Allocated Costs	358,719	565,735	174,319	4,686	1,376,947	\$ 2,480,406
Unallocated Costs	-	-	-	-	234,477	\$ 234,477
Transfer Costs	-	-	-	-	11,808,234	\$ 11,808,234

Human Services (FY2007-FY2010)



Costs Allocated By:	City of	City of	City of	Town of	Unincorp.	Total
	Sarasota	Venice	North Port	Longboat Key		
DIRECT GENERAL FUND SERVICES						
SAMHSA	Human Services 706,808	199,750	119,850	6,146	503,985	\$ 1,536,540
All other GF Human Services	Human Services 7,765,382	2,196,447	1,329,586	68,779	5,596,177	\$ 16,956,371
Public Health	Patient Zip Code 2,718,030	470,407	2,644,124	101,227	6,821,868	\$ 12,755,656
Total Direct GF Allocated Costs	11,190,220	2,866,605	4,093,560	176,151	12,922,030	\$ 31,248,567
Indirect GF Unallocated Costs	-	-	-	-	66,509	\$ 66,509
OTHER						
Mosquito Control	Population 1,546,832	622,570	1,512,928	144,083	7,173,949	\$ 11,000,363
TRANSFER COSTS						
Strategic Initiatives & Opportunities	Human Services 3,933,558	1,111,658	666,995	34,205	2,804,798	\$ 8,551,212
Contracted Human Services	Human Services 13,300,341	3,758,792	2,255,275	115,655	9,483,721	\$ 28,913,784
Total Allocated Transfer Costs	17,233,898	4,870,449	2,922,270	149,860	12,288,519	\$ 37,464,996

Culture and Recreation (FY2007-FY2010)



Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Historical Preservation	History Center Data	166,543	37,009	27,757	27,757	1,591,408	\$ 1,850,475
Libraries	Library Location	8,515,756	4,321,784	3,098,022	-	16,058,007	\$ 31,993,570
Libraries Support	Library %'s	2,571,721	1,332,325	961,250	-	4,950,981	\$ 9,816,277
Parks	Park Location	9,669,170	6,011,474	2,796,619	-	47,691,924	\$ 66,169,187
Community Services Admin	Parks %'s	1,089,550	582,707	333,531	-	3,776,381	\$ 5,782,169
Indirect allocated General Fund Costs	Population	348,481	141,219	355,363	32,434	1,623,114	\$ 2,500,612
Total Allocated Costs		22,361,220	12,426,519	7,572,542	60,191	75,691,815	\$ 118,112,289
Unallocated Costs		-	-	-	-	78,520	\$ 78,520
Transfer Costs		5,368,008	872,027	105,284	-	5,055,914	\$ 11,401,233

*Transfer Costs do not include \$13,775,722 of expenditure dollars attributed to the Stadium Capital Improvement Project in FY2010

Appendix C

FY2007 Cities Data

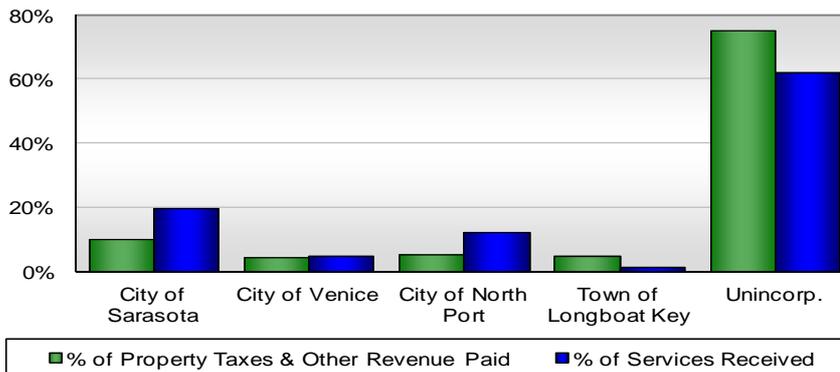
SUMMARY (FY2007)

General Fund FY2007 Services Received	City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
General Government*	\$ 14,440,532	\$ 3,557,274	\$ 9,045,245	\$ 874,133	\$ 40,387,080	\$ 68,304,264
Public Safety	\$ 15,217,313	\$ 2,541,590	\$ 5,846,314	\$ 273,734	\$ 72,953,608	\$ 96,832,558
Physical Environment	\$ 844,993	\$ 304,789	\$ 750,133	\$ 69,878	\$ 3,631,959	\$ 5,601,752
Transportation	\$ 161,715	\$ 60,909	\$ 41,114	\$ 3,655	\$ 341,702	\$ 609,095
Economic Environment	\$ 87,314	\$ 80,116	\$ 63,288	\$ 1,623	\$ 580,217	\$ 812,558
Human Services	\$ 3,265,579	\$ 813,135	\$ 1,149,616	\$ 60,646	\$ 3,721,025	\$ 9,010,001
Culture and Recreation	\$ 6,864,244	\$ 3,115,690	\$ 1,883,114	\$ 18,265	\$ 22,241,363	\$ 34,122,677
General Fund Services Received	\$ 40,881,689	\$ 10,473,504	\$ 18,778,823	\$ 1,301,933	\$ 143,856,955	\$ 215,292,903
Transfers Out						
General Government	\$ 847,763	\$ 194,604	\$ 514,793	\$ 39,912	\$ 8,209,857	\$ 9,806,929
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ 2,457,018	\$ 2,457,018
Physical Environment	\$ 142,115	\$ 56,569	\$ 137,232	\$ 12,969	\$ 5,740,694	\$ 6,089,580
Transportation	\$ 3,012,051	\$ 1,030,553	\$ 760,797	\$ 90,473	\$ 6,556,618	\$ 11,450,492
Economic Environment	\$ -	\$ -	\$ -	\$ -	\$ 3,215,778	\$ 3,215,778
Human Services	\$ 5,345,457	\$ 1,510,673	\$ 906,404	\$ 46,482	\$ 3,811,543	\$ 11,620,559
Culture and Recreation	\$ 177,700	\$ 90,000	\$ -	\$ -	\$ 846,756	\$ 1,114,456
Undefined	\$ -	\$ -	\$ -	\$ -	\$ 11,448,332	\$ 11,448,332
Transfers Out	\$ 9,525,087	\$ 2,882,398	\$ 2,319,226	\$ 189,837	\$ 42,286,597	\$ 57,203,145
Mosquito Control	\$ 348,387	\$ 138,675	\$ 336,416	\$ 31,793	\$ 1,570,623	\$ 2,425,896
Total Services Received	\$ 50,755,164	\$ 13,494,577	\$ 21,434,465	\$ 1,523,563	\$ 187,714,174	\$ 274,921,944
Taxes Paid						
Property Taxes	\$ 30,845,375	\$ 13,172,743	\$ 16,002,137	\$ 15,595,661	\$ 113,043,064	\$ 188,658,980
Half-Cent Sales Tax	\$ 1,108,419	\$ 441,204	\$ 1,070,332	\$ 101,153	\$ 21,620,321	\$ 24,341,430
Other Revenues**	\$ -	\$ -	\$ -	\$ -	\$ 104,147,844	\$ 104,147,844
Total Taxes & Other Revenues Paid	\$ 31,953,794	\$ 13,613,948	\$ 17,072,469	\$ 15,696,814	\$ 238,811,229	\$ 317,148,254

*General Government does not include Arbitrage

**Licenses & permits, Intergovernmental, Charges for Services, Fines & Forfeitures, Assessments, Interest, Transfers In, etc.

General Government (FY2007)

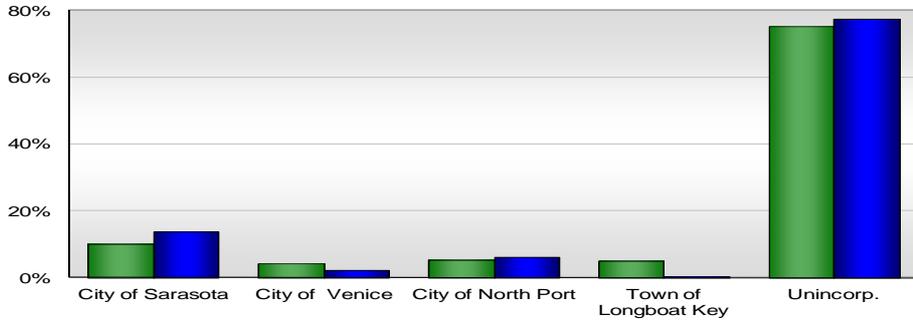


Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Property Appraiser	Parcel ID's	400,426	233,112	1,117,661	99,990	2,218,374	\$ 4,069,563
Supervisor of Elections	Voter Registration	557,790	281,496	546,279	76,565	3,189,372	\$ 4,651,502
Indirect Allocated Costs*	Population	7,643,961	3,042,666	7,381,305	697,578	34,461,017	\$ 53,226,527
City of Sarasota TIF		5,838,354					\$ 5,838,354
Total Allocated Costs		14,440,532	3,557,274	9,045,245	874,133	39,868,762	\$ 67,785,946
Total Unallocated Costs		-	-	-	-	518,318	\$ 518,318
Transfer Costs		847,763	194,604	514,793	39,912	8,209,857	\$ 9,806,929

*Includes Elected Officials, Facilities, G.I.S., Planning Administration, Neighborhood Planning, Community Housing, Trial services, etc .

Note: General Government does not include arbitrage

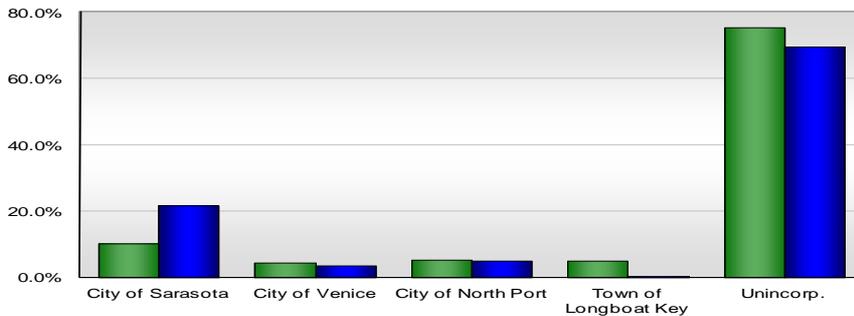
Public Safety – Sheriff (FY2007)



Costs Allocated By:		City of Sarasota	City of North Port	City of Venice	Town of Longboat Key	Unincorp.	Total
Animal Services	Cities Served & Population	232,105	224,130	92,389	21,182	1,046,392	\$ 1,616,198
Investigation	Cities Served & Population	413,441	344,155	141,865	26,335	2,455,895	\$ 3,381,691
Policing/Road Patrol	Cities Served & Population	1,614,057	1,187,144	651,518	28,643	21,613,685	\$ 25,095,048
Courts	Cities Served & Population	801,252	773,720	318,937	73,121	3,612,257	\$ 5,579,287
Sheriff Administrative/Support Services	Cities Served & Population	39,533	15,736	38,174	-	20,010,312	\$ 20,103,756
Jail	Prisoner Address & Days Jailed	7,701,483	2,032,726	517,376	20,985	12,053,996	\$ 22,326,566
Indirect Allocated Costs	Population	325,739	314,546	129,660	29,727	1,468,518	\$ 2,268,190
Total Allocated Costs		11,127,610	4,892,157	1,889,920	199,992	62,261,056	\$ 80,370,734
Unallocated Costs							

Note: The Sheriff's Department allocates 100+ services into cities served, then costs are allocated by population. Ex. Forensics services serve all cities, associated costs distributed based on population; uniform patrol services and costs are allocated to unincorporated county only.

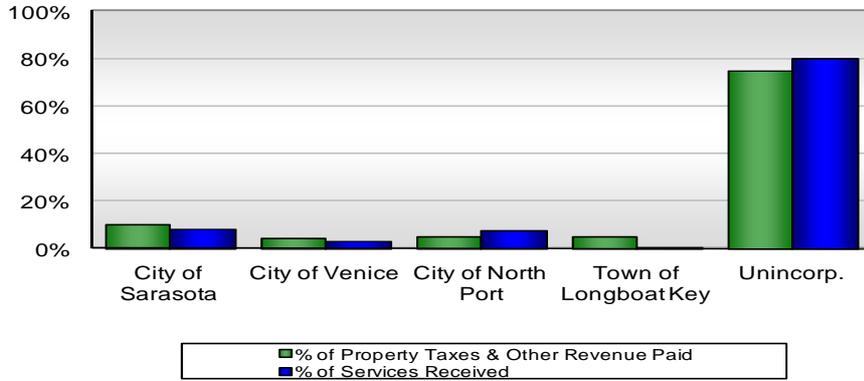
Public Safety – Other (FY2007)



Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
911 Fire/EMS Call Taking	Responding Fire/Police Dept.	1,065,388	34,012	69,153	-	2,132,887	\$ 3,301,440
911 Fire/EMS Call Dispatching	Responding Fire/Police Dept.	1,363,362	43,524	88,494	-	2,729,425	\$ 4,224,806
800 MHz Radio	Radio Distribution by Fire/Police Dept.	64,290	13,935	27,949	1,108	382,258	\$ 489,540
Beach Lifeguards	Beach Location	365,084	243,389	-	-	1,156,100	\$ 1,764,573
Pool Lifeguards	Pool Location	435,669	-	-	-	-	\$ 435,669
Emergency Operations Center (EOC)/Disaster Preparedness	Population	43,493	17,312	41,998	3,969	196,076	\$ 302,848
K-9 Search Rescue	Population	4,326	1,722	4,177	395	19,502	\$ 30,121
People with Special Needs (Emergency Services)	Population	2,456	978	2,372	224	11,074	\$ 17,104
Indirect Allocated Costs	Population	745,634	296,798	720,013	68,046	3,361,519	\$ 5,192,010
Total Allocated Costs		4,089,702	651,670	954,157	73,742	9,988,839	\$ 15,758,111
Unallocated Costs						703,713	\$ 703,713
Transfer Costs						2,457,018	\$ 2,457,018

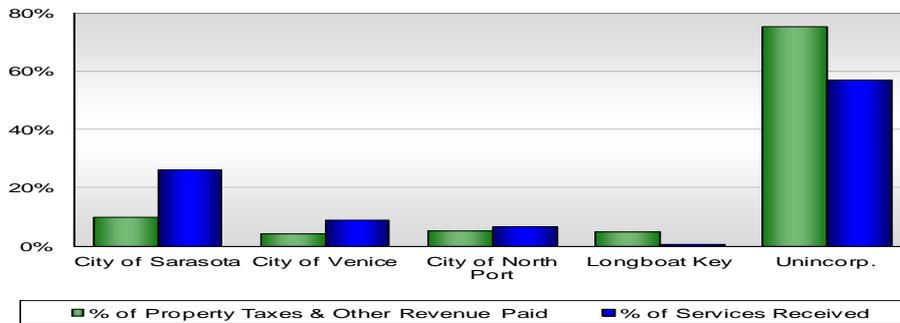
* Unallocated GF costs include Medical Examiner, DJJ grants, emergency preparedness grants, etc.

Physical Environment (FY2007)



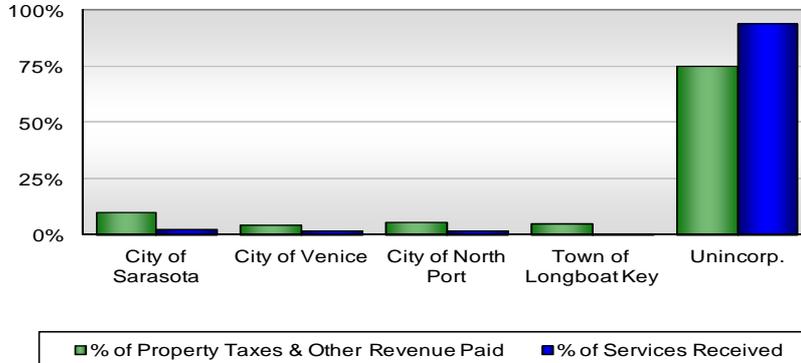
Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Neighborhood Initiative Grant Program	Neighborhood Location	-	-	10,735	-	89,257	\$ 99,992
Indirect Allocated Costs	Population	844,993	304,789	739,398	69,878	3,452,017	\$ 5,411,074
Total Allocated Costs		844,993	304,789	750,133	69,878	3,541,274	\$ 5,511,066
Unallocated Costs		-	-	-	-	90,685	\$ 90,685
Transfer Costs		142,115	56,569	137,232	12,969	5,740,694	\$ 6,089,580

Transportation (FY2007)



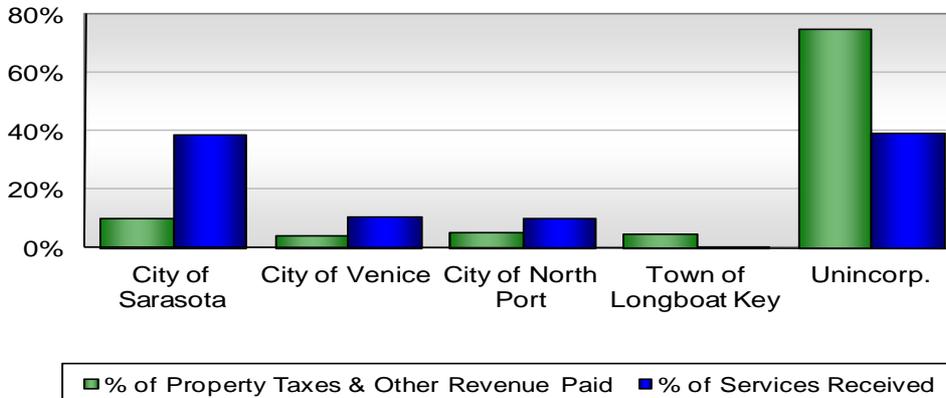
Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Longboat Key	Unincorp.	Total
Transportation General Fund Dollars	% Route Miles & % Clients	161,715	60,909	41,114	3,655	341,702	\$ 609,095
Total Allocated Costs		161,715	60,909	41,114	3,655	341,702	\$ 609,095
Total Unallocated Costs		-	-	-	-	-	\$ -
Transfers	% Route Miles & % Clients	3,012,051	1,030,553	760,797	90,473	6,556,618	\$11,450,492

Economic Environment (FY2007)



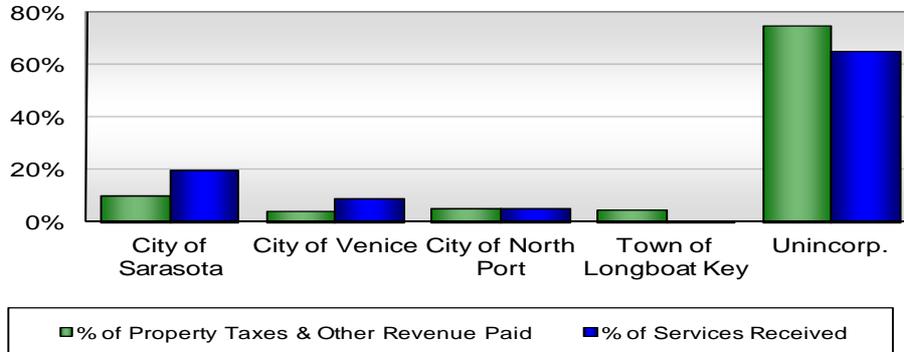
	Costs Allocated By:	City of	City of	City of	Town of	Unincorp.	Total
		Sarasota	Venice	North Port	Longboat Key		
Veterans Services	Veteran Address	74,046	77,911	49,931	1,623	316,436	\$ 519,947
Neighborhood Initiative Grant Program	Neighborhood Location	13,267	2,205	13,357	-	119,708	\$ 148,537
Indirect Allocated Costs	Population	-	-	-	-	-	\$ -
Total Allocated Costs		87,314	80,116	63,288	1,623	436,143	\$ 668,484
Unallocated Costs		-	-	-	-	144,074	\$ 144,074
Transfer Costs		-	-	-	-	3,215,778	\$ 3,215,778

Human Services (FY2007)



	Costs Allocated By:	City of	City of	City of	Town of	Unincorp.	Total
		Sarasota	Venice	North Port	Longboat Key		
DIRECT GENERAL FUND SERVICES							
SAMHSA	Human Services	706,808	199,750	119,850	6,146	503,985	\$ 1,536,540
All other GF Human Services	Human Services	1,735,004	490,327	294,196	15,087	1,237,133	\$ 3,771,748
Public Health	Patient Zip Code	823,766	123,058	735,569	39,413	1,962,213	\$ 3,684,019
Total Direct GF Allocated Costs		3,265,579	813,135	1,149,616	60,646	3,703,331	\$ 8,992,307
Indirect GF Unallocated Costs		-	-	-	-	17,694	\$ 17,694
OTHER							
Mosquito Control	Population	348,387	138,675	336,416	31,793	1,570,623	\$ 2,425,896
TRANSFER COSTS							
Strategic Initiatives & Opportunities	Human Services	1,239,386	350,261	210,157	10,777	883,736	\$ 2,694,318
Contracted Human Services	Human Services	4,106,071	1,160,411	696,247	35,705	2,927,807	\$ 8,926,241
Total Allocated Transfer Costs		5,345,457	1,510,673	906,404	46,482	3,811,543	\$ 11,620,559

Culture and Recreation (FY2007)



	Costs Allocated By:	Town of					Total
		City of Sarasota	City of Venice	City of North Port	Longboat Key	Unincorp.	
Historical Preservation	History Center Data	57,143	12,699	9,524	9,524	546,036	\$ 634,926
Libraries	Library Location	2,779,480	1,110,590	758,654	-	4,196,266	\$ 8,844,989
Libraries Support	Library %'s	670,491	267,907	183,009	-	1,012,261	\$ 2,133,668
Parks	Park Location	2,698,592	1,425,808	690,560	-	14,097,201	\$ 18,912,161
Community Services Admin	Parks %'s	562,755	260,561	148,876	-	1,879,264	\$ 2,851,455
Indirect allocated General Fund Costs	Population	95,783	38,126	92,492	8,741	431,815	\$ 666,957
Total Allocated Costs		6,864,244	3,115,690	1,883,114	18,265	22,162,843	\$ 34,044,157
Unallocated Costs		-	-	-	-	78,520	\$ 78,520
Transfer Costs		177,700	90,000	-	-	846,756	\$ 1,114,456

Appendix D

FY2008 Cities Data

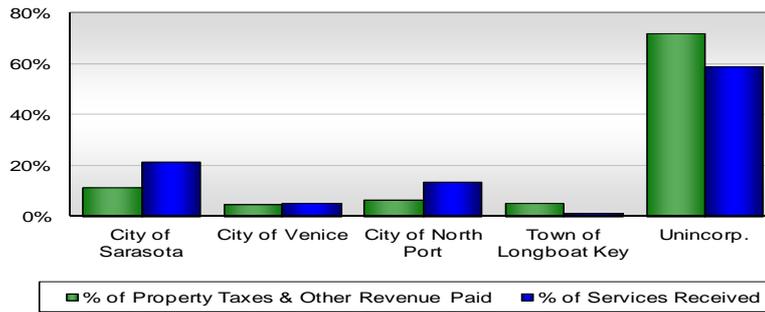
SUMMARY (FY2008)

General Fund FY2008 Services Received	City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
General Government*	\$ 13,700,237	\$ 3,245,968	\$ 8,605,525	\$ 803,149	\$ 37,401,807	\$ 63,756,685
Public Safety	\$ 15,467,065	\$ 2,463,858	\$ 6,534,089	\$ 251,117	\$ 71,040,273	\$ 95,756,402
Physical Environment	\$ 647,651	\$ 263,396	\$ 656,719	\$ 59,081	\$ 3,080,364	\$ 4,707,211
Transportation	\$ 141,544	\$ 43,135	\$ 29,187	\$ 7,749	\$ 294,969	\$ 516,583
Economic Environment	\$ 108,282	\$ 137,031	\$ 35,661	\$ 1,941	\$ 388,655	\$ 671,570
Human Services	\$ 2,332,775	\$ 601,704	\$ 881,578	\$ 34,168	\$ 2,786,570	\$ 6,636,795
Culture and Recreation	\$ 5,317,021	\$ 3,150,075	\$ 1,909,142	\$ 15,349	\$ 19,885,071	\$ 30,276,659
General Fund Services Received	\$ 37,714,575	\$ 9,905,167	\$ 18,651,901	\$ 1,172,553	\$ 134,877,708	\$ 202,321,904
Transfers Out						
General Government	\$ 299,098	\$ 23,139	\$ 141,122	\$ 270	\$ 906,551	\$ 1,370,180
Public Safety	\$ 185,348	\$ 9,476	\$ 57,795	\$ 111	\$ 3,473,533	\$ 3,726,262
Physical Environment	\$ 133,427	\$ 53,110	\$ 128,842	\$ 12,176	\$ 701,522	\$ 1,029,077
Transportation	\$ 5,163,016	\$ 1,454,479	\$ 996,468	\$ 316,134	\$ 10,514,741	\$ 18,444,839
Economic Environment	\$ -	\$ -	\$ -	\$ -	\$ 4,673,165	\$ 4,673,165
Human Services	\$ 4,402,053	\$ 1,244,059	\$ 746,435	\$ 38,279	\$ 3,138,855	\$ 9,569,681
Culture and Recreation	\$ 5,183,148	\$ 430,286	\$ 211	\$ -	\$ 3,052,600	\$ 8,666,245
Undefined	\$ -	\$ -	\$ -	\$ -	\$ 9,348,561	\$ 9,348,561
Transfers Out	\$ 15,366,090	\$ 3,214,550	\$ 2,070,873	\$ 366,970	\$ 35,809,528	\$ 56,828,010
Mosquito Control	\$ 445,398	\$ 173,702	\$ 384,342	\$ 40,907	\$ 2,008,411	\$ 3,052,760
Total Services Received	\$ 53,526,063	\$ 13,293,419	\$ 21,107,116	\$ 1,580,430	\$ 172,695,647	\$ 262,202,674
Taxes Paid						
Property Taxes	\$ 30,562,546	\$ 12,891,021	\$ 16,990,873	\$ 14,511,939	\$ 111,988,152	\$ 186,944,531
Half-Cent Sales Tax	\$ 911,202	\$ 365,742	\$ 930,062	\$ 83,913	\$ 20,084,000	\$ 22,374,919
Other Revenues**					\$ 65,143,709	\$ 65,143,709
Total Taxes & Other Revenues Paid	\$ 31,473,748	\$ 13,256,764	\$ 17,920,935	\$ 14,595,852	\$ 197,215,861	\$ 274,463,159

*General Government does not include Arbitrage

** Licenses & permits, Intergovernmental, Charges for Services, Fines & Forfeitures, Assessments, Interest, Transfers In, etc.

General Government (FY2008)

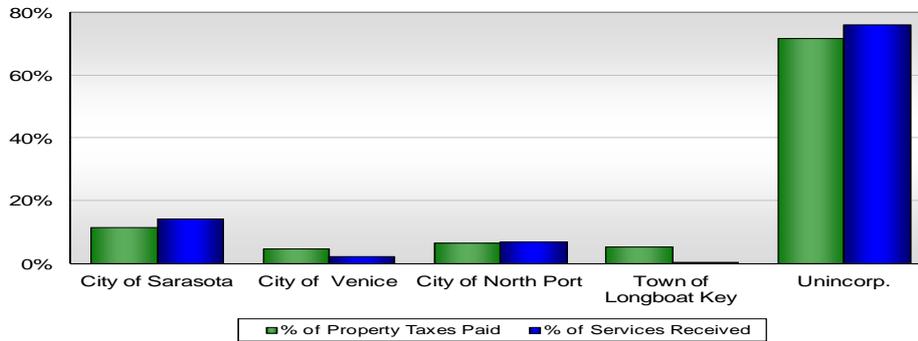


Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Property Appraiser	Parcel ID's	407,059	240,308	1,139,987	100,824	2,262,971	\$ 4,151,149
Supervisor of Elections	Voter Registration	678,980	333,196	669,618	89,176	3,761,462	\$ 5,532,432
Indirect Allocated Costs*	Population	6,658,109	2,672,463	6,795,920	613,148	30,758,911	\$ 47,498,552
City of Sarasota TIF		5,956,089					\$ 5,956,089
Total Allocated Costs		13,700,237	3,245,968	8,605,525	803,149	36,783,344	\$ 63,138,222
Total Unallocated Costs		-	-	-	-	618,463	\$ 618,463
Transfer Costs		299,098	23,139	141,122	270	906,551	\$ 1,370,180

*Includes Elected Officials, Facilities, G.I.S., Planning Administration, Neighborhood Planning, Community Housing, Trial services, etc.

Note: General Government does not include arbitrage

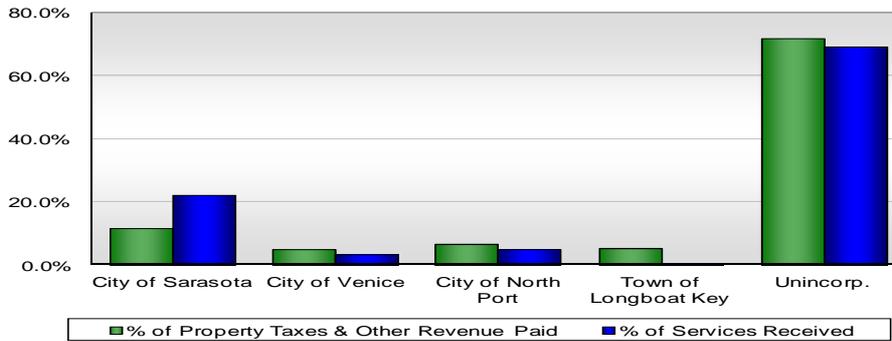
Public Safety – Sheriff (FY2008)



Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Animal Services	Cities Served & Population	237,729	95,421	242,649	21,893	1,098,251	\$ 1,695,942
Investigation	Cities Served & Population	372,919	123,516	314,093	22,403	2,833,355	\$ 3,666,286
Policing/Road Patrol	Cities Served & Population	1,512,116	606,067	1,226,463	25,848	20,948,691	\$ 24,319,186
Courts	Cities Served & Population	854,449	333,112	737,248	78,200	3,852,166	\$ 5,855,176
Sheriff Administrative/Support Services	Cities Served & Population	31,639	27,300	12,335	-	17,937,060	\$ 18,008,333
Jail	Prisoner Address & Days Jailed	8,063,310	496,042	2,726,221	4,558	12,985,109	\$ 24,275,240
Indirect Allocated Costs	Population	390,942	156,918	399,034	36,002	1,806,062	\$ 2,788,959
Total Allocated Costs		11,463,105	1,838,376	5,658,043	188,904	61,460,694	\$ 80,609,122
Unallocated Costs							

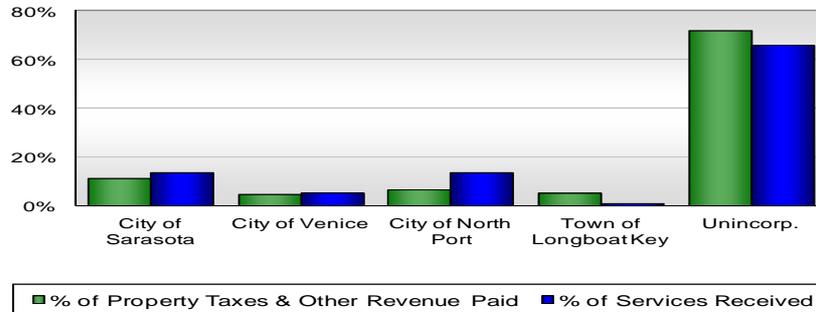
Note: The Sheriff's Department allocates 100+ services into cities served, then costs are allocated by population. Ex. Forensics services serve all cities, associated costs distributed based on population; uniform patrol services and costs are allocated to unincorporated county only.

Public Safety – Other (FY2008)



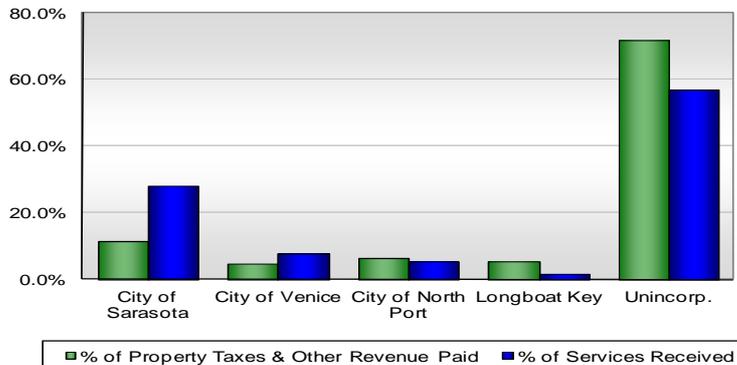
Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
911 Fire/EMS Call Taking	Responding Fire/Police Dept.	1,094,823	32,584	76,656	-	2,168,015	\$ 3,372,078
911 Fire/EMS Call Dispatching	Responding Fire/Police Dept.	1,363,308	40,574	95,454	-	2,699,681	\$ 4,199,018
800 MHz Radio	Radio Distribution by Fire/Police Dept.	56,705	12,291	24,651	978	342,536	\$ 437,161
Beach Lifeguards	Beach Location	409,173	272,782	-	-	1,295,714	\$ 1,977,669
Pool Lifeguards	Pool Location	414,432	-	-	-	-	\$ 414,432
Emergency Operations Center (EOC)/Disaster Preparedness	Population	20,805	8,355	21,235	1,914	96,085	\$ 148,393
K-9 Search Rescue	Population	2,810	1,129	2,868	259	12,979	\$ 20,045
People with Special Needs (Emergency Services)	Population	2,437	979	2,488	224	11,257	\$ 17,385
Indirect Allocated Costs	Population	639,466	256,790	652,693	58,838	2,953,312	\$ 4,561,099
Total Allocated Costs		4,003,960	625,482	876,046	62,213	9,579,579	\$ 15,147,280
Unallocated Costs							\$ -
Transfer Costs		185,348	9,476	57,795	111	3,473,533	\$ 3,726,262

Physical Environment (FY2008)



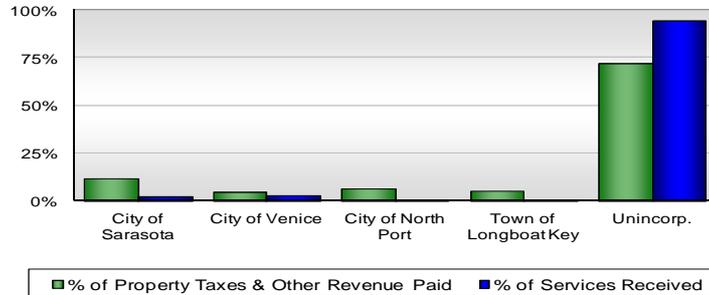
Costs Allocated By:	Neighborhood Location	City of	City of	City of	Town of	Unincorp.	Total
		Sarasota	Venice	North Port	Longboat Key		
Neighborhood Initiative Grant Program	Neighborhood Location	-	5,888	1,892	-	51,823	\$ 59,603
Indirect Allocated Costs	Population	647,651	257,508	654,827	59,081	2,963,805	\$ 4,582,872
Total Allocated Costs		647,651	263,396	656,719	59,081	3,015,628	\$ 4,642,475
Unallocated Costs		-	-	-	-	64,736	\$ 64,736
Transfer Costs		133,427	53,110	128,842	12,176	701,522	\$ 1,029,077

Transportation (FY2008)



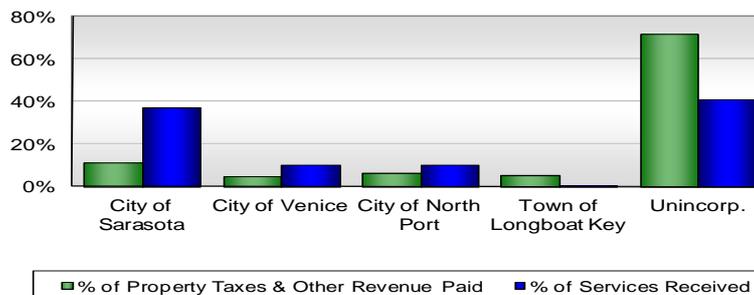
Costs Allocated By:	% Route Miles & % Clients	City of	City of	City of	Longboat	Unincorp.	Total
		Sarasota	Venice	North Port	Key		
Transportation General Fund Dollars	% Route Miles & % Clients	141,544	43,135	29,187	7,749	294,969	\$ 516,583
Total Allocated Costs		141,544	43,135	29,187	7,749	294,969	\$ 516,583
Total Unallocated Costs		-	-	-	-	-	\$ -
Transfers	% Route Miles & % Clients	5,163,016	1,454,479	996,468	316,134	10,514,741	\$18,444,839

Economic Environment (FY2008)



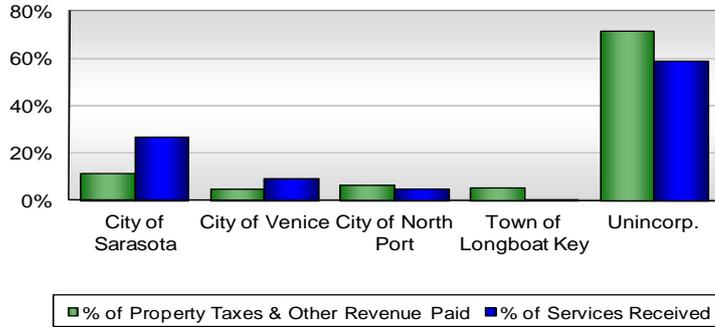
Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Veterans Services	Veteran Address	87,252	136,909	35,350	1,913	304,677	\$ 566,101
Neighborhood Initiative Grant Program	Neighborhood Location	20,725	-	-	-	55,339	\$ 76,064
Indirect Allocated Costs	Population	304	122	311	28	1,407	\$ 2,172
Total Allocated Costs		108,282	137,031	35,661	1,941	361,422	\$ 644,337
Unallocated Costs		-	-	-	-	27,233	\$ 27,233
Transfer Costs		-	-	-	-	4,673,165	\$ 4,673,165

Human Services (FY2008)



Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
DIRECT GENERAL FUND SERVICES							
SAMHSA	Human Services	-	-	-	-	-	\$ -
All other GF Human Services	Human Services	1,752,783	495,352	297,211	15,242	1,249,811	\$ 3,810,398
Public Health	Patient Zip Code	579,992	106,352	584,367	18,926	1,487,944	\$ 2,777,582
Total Direct GF Allocated Costs		2,332,775	601,704	881,578	34,168	2,737,755	\$ 6,587,980
Indirect GF Unallocated Costs		-	-	-	-	48,815	\$ 48,815
OTHER							
Mosquito Control	Population	445,398	173,702	384,342	40,907	2,008,411	\$ 3,052,760
TRANSFER COSTS							
Strategic Initiatives & Opportunities	Human Services	576,738	162,991	97,795	5,015	411,239	\$ 1,253,778
Contracted Human Services	Human Services	3,825,315	1,081,067	648,640	33,264	2,727,616	\$ 8,315,903
Total Allocated Transfer Costs		4,402,053	1,244,059	746,435	38,279	3,138,855	\$ 9,569,681

Culture and Recreation (FY2008)



	Costs Allocated By:	City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Historical Preservation	History Center Data	37,382	8,307	6,230	6,230	357,209	\$ 415,359
Libraries	Library Location	2,177,998	1,190,459	808,462	-	4,348,599	\$ 8,525,518
Libraries Support	Library %'s	694,840	379,789	257,921	-	1,387,321	\$ 2,719,871
Parks	Park Location	2,138,358	1,428,959	677,149	-	12,666,624	\$ 16,911,090
Community Services Admin	Parks %'s	169,427	102,818	58,314	-	667,885	\$ 998,444
Indirect allocated General Fund Costs	Population	99,016	39,744	101,066	9,118	457,433	\$ 706,377
Total Allocated Costs		5,317,021	3,150,075	1,909,142	15,349	19,885,071	\$ 30,276,659
Total Unallocated Costs							
Transfer Costs		5,183,148	430,286	211	-	3,052,600	\$ 8,666,245

Appendix E

FY2009 Cities Data

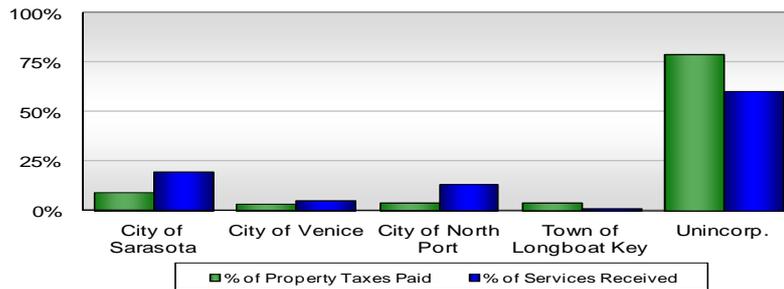
SUMMARY (FY2009)

General Fund FY2009 Services Received	City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
General Government*	\$ 14,069,176	\$ 3,622,448	\$ 9,606,640	\$ 882,033	\$ 41,512,871	\$ 69,693,168
Public Safety	\$ 14,672,172	\$ 2,442,102	\$ 6,244,737	\$ 227,307	\$ 70,956,130	\$ 94,542,448
Physical Environment	\$ 480,538	\$ 197,467	\$ 504,032	\$ 45,478	\$ 2,405,318	\$ 3,632,833
Transportation	\$ 51,127	\$ 12,391	\$ 15,295	\$ 10,109	\$ 119,384	\$ 208,306
Economic Environment	\$ 78,067	\$ 165,859	\$ 33,338	\$ 625	\$ 384,077	\$ 661,967
Human Services	\$ 2,682,683	\$ 700,374	\$ 958,824	\$ 38,221	\$ 3,044,157	\$ 7,424,259
Culture and Recreation	\$ 4,647,397	\$ 2,629,792	\$ 1,761,367	\$ 12,121	\$ 18,045,002	\$ 27,095,680
General Fund Services Received	\$ 36,681,162	\$ 9,770,433	\$ 19,124,234	\$ 1,215,894	\$ 136,466,939	\$ 203,258,661
Transfers Out						
General Government	\$ 607,093	\$ 66,382	\$ 232,834	\$ 7,383	\$ 2,930,066	\$ 3,843,759
Public Safety	\$ 718,454	\$ 45,517	\$ 198,747	\$ -	\$ 1,955,376	\$ 2,918,093
Physical Environment	\$ 111,300	\$ 45,736	\$ 116,741	\$ 10,533	\$ 3,069,136	\$ 3,353,447
Transportation	\$ 3,846,406	\$ 887,470	\$ 1,050,073	\$ 871,370	\$ 8,880,930	\$ 15,536,249
Economic Environment	\$ -	\$ -	\$ -	\$ -	\$ 2,189,027	\$ 2,189,027
Human Services	\$ 3,879,857	\$ 1,096,481	\$ 657,889	\$ 33,738	\$ 2,766,506	\$ 8,434,471
Culture and Recreation	\$ -	\$ 351,241	\$ 105,000	\$ -	\$ 200,000	\$ 656,241
Undefined	\$ -	\$ -	\$ -	\$ -	\$ 9,107,939	\$ 9,107,939
Transfers Out	\$ 9,163,109	\$ 2,492,828	\$ 2,361,284	\$ 923,024	\$ 31,098,982	\$ 46,039,227
Mosquito Control	\$ 430,072	\$ 176,729	\$ 451,098	\$ 40,701	\$ 2,051,052	\$ 3,149,652
Total Services Received	\$ 46,274,342	\$ 12,439,990	\$ 21,936,615	\$ 2,179,620	\$ 169,616,973	\$ 252,447,540
Taxes Paid						
Property Taxes	\$ 27,469,635	\$ 10,820,691	\$ 11,434,449	\$ 13,078,276	\$ 96,352,754	\$ 159,155,805
Half-Cent Sales Tax	\$ 658,034	\$ 270,406	\$ 690,206	\$ 62,276	\$ 17,275,964	\$ 18,956,885
Other Revenues**	\$ -	\$ -	\$ -	\$ -	\$ 133,092,747	\$ 133,092,747
Total Taxes & Other Revenues Paid	\$ 28,127,670	\$ 11,091,097	\$ 12,124,654	\$ 13,140,551	\$ 246,721,464	\$ 311,205,437

*General Government does not include Arbitrage

** Licenses & permits, Intergovernmental, Charges for Services, Fines & Forfeitures, Assessments, Interest, Transfers In, etc.

General Government (FY2009)

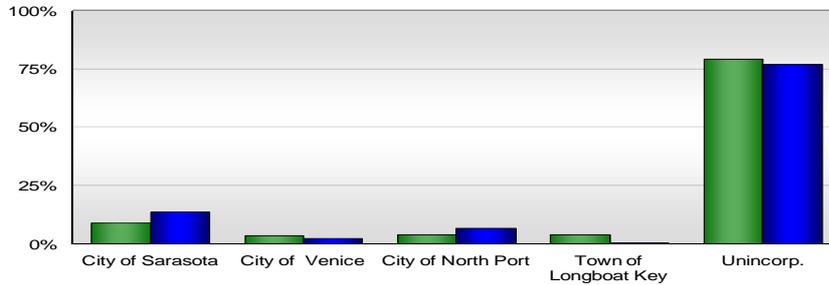


Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Property Appraiser	Parcel ID's	435,249	277,998	1,183,866	104,219	2,449,373	\$ 4,450,705
Supervisor of Elections	Voter Registration	451,012	221,961	452,674	58,691	2,470,233	\$ 3,654,572
Indirect Allocated Costs*	Population	7,598,603	3,122,488	7,970,100	719,123	36,238,446	\$ 55,648,760
City of Sarasota TIF		5,584,313					\$ 5,584,313
Total Allocated Costs		14,069,176	3,622,448	9,606,640	882,033	41,158,053	\$ 69,338,350
Total Unallocated Costs		-	-	-	-	354,818	\$ 354,818
Transfer Costs		607,093	66,382	232,834	7,383	2,930,066	\$ 3,843,759

*Includes Elected Officials, Facilities, G.I.S., Planning Administration, Neighborhood Planning, Community Housing, Trial services, etc .

Note: General Government does not include arbitrage

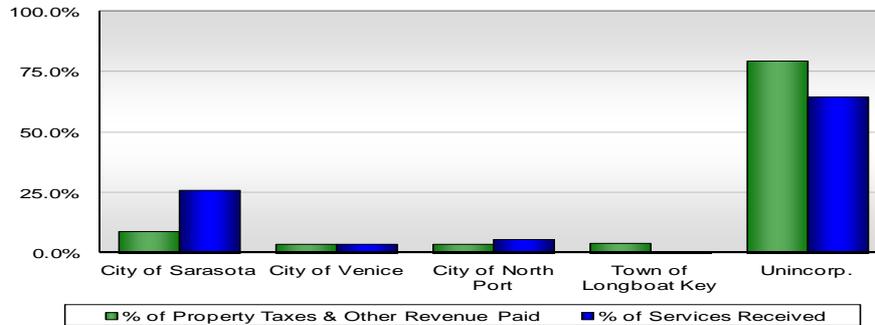
Public Safety – Sheriff (FY2009)



Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Animal Services	Cities Served & Population	207,281	85,178	217,415	19,617	988,542	\$ 1,518,032
Investigation	Cities Served & Population	345,459	116,353	296,988	20,396	2,411,391	\$ 3,190,587
Policing/Road Patrol	Cities Served & Population	1,479,011	595,567	1,257,802	25,677	21,085,898	\$ 24,443,954
Courts	Cities Served & Population	855,144	351,404	896,952	80,930	4,078,259	\$ 6,262,688
Sheriff Administrative/Support Services	Cities Served & Population	42,926	17,639	45,024	-	18,737,714	\$ 18,843,303
Jail	Prisoner Address & Days Jailed	7,874,444	588,897	2,446,335	-	13,386,983	\$ 24,296,659
Indirect Allocated Costs	Population	354,496	145,673	371,827	33,549	1,690,624	\$ 2,596,170
Total Allocated Costs		11,158,760	1,900,710	5,532,343	180,168	62,379,411	\$ 81,151,393
Unallocated Costs							

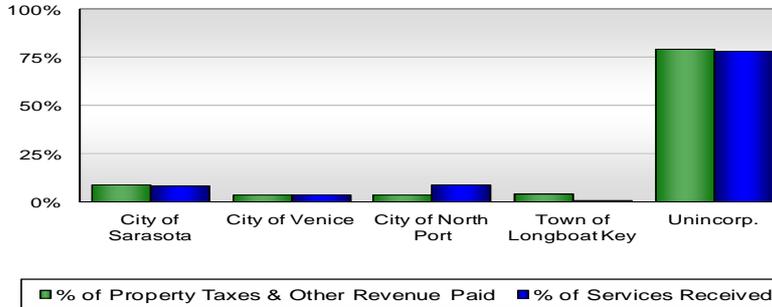
Note: The Sheriff's Department allocates 100+ services into cities served, then costs are allocated by population. Ex. Forensics services serve all cities, associated costs distributed based on population; uniform patrol services and costs are allocated to unincorporated county only.

Public Safety – Other (FY2009)



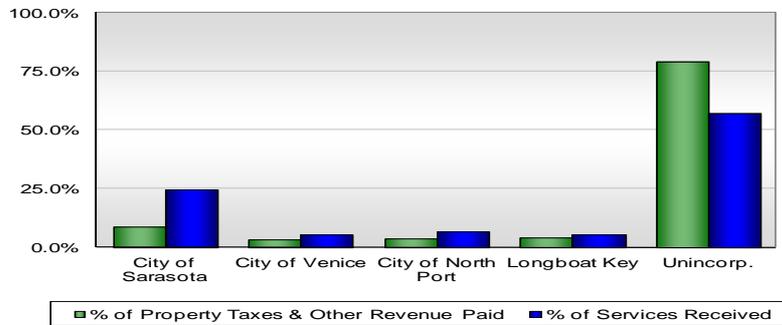
Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
911 Fire/EMS Call Taking	Responding Fire/Police Dept.	972,688	28,694	79,008	-	2,068,329	\$ 3,148,720
911 Fire/EMS Call Dispatching	Responding Fire/Police Dept.	1,222,132	36,052	99,270	-	2,598,747	\$ 3,956,200
800 MHz Radio	Radio Distribution by Fire/Police Dept.	74,964	17,755	33,537	1,973	341,778	\$ 470,007
Beach Lifeguards	Beach Location	394,164	262,776	-	-	1,248,187	\$ 1,905,128
Pool Lifeguards	Pool Location	372,216	-	-	-	-	\$ 372,216
Emergency Operations Center (EOC)/Disaster Preparedness	Population	17,097	7,026	17,933	1,618	81,536	\$ 125,208
K-9 Search Rescue	Population	3,420	1,405	3,587	324	16,309	\$ 25,045
People with Special Needs (Emergency Services)	Population	4,612	1,895	4,837	436	21,995	\$ 33,776
Neighborhood Initiative Grant Program	Neighborhood Location	-	-	-	-	14,132	\$ 14,132
Indirect Allocated Costs	Population	452,118	185,789	474,222	42,788	2,156,195	\$ 3,311,112
Total Allocated Costs		3,513,412	541,392	712,394	47,139	8,547,208	\$ 13,361,544
Unallocated Costs						29,511	\$ 29,511
Transfer Costs		718,454	45,517	198,747		1,955,376	\$ 2,918,093

Physical Environment (FY2009)



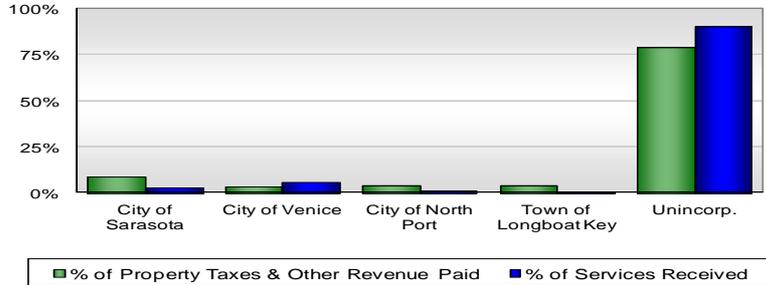
Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Neighborhood Initiative Grant Program	Neighborhood Location	-	-	-	-	54,761	\$ 54,761
Indirect Allocated Costs	Population	480,538	197,467	504,032	45,478	2,291,732	\$ 3,519,247
Total Allocated Costs		480,538	197,467	504,032	45,478	2,346,493	\$ 3,574,009
Unallocated Costs		-	-	-	-	58,825	\$ 58,825
Transfer Costs		111,300	45,736	116,741	10,533	3,069,136	\$ 3,353,447

Transportation (FY2009)



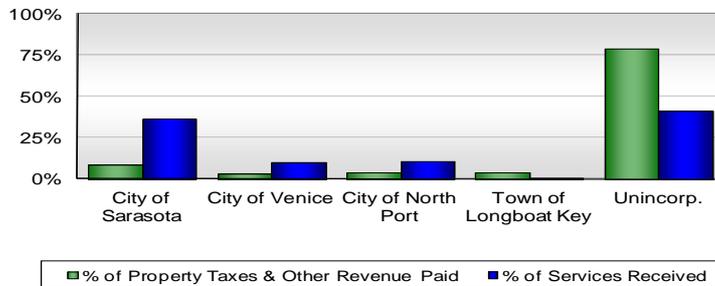
Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Longboat Key	Unincorp.	Total
Transportation General Fund Dollars	% Route Miles & % Clients	51,127	12,391	15,295	10,109	119,384	\$ 208,306
Total Allocated Costs		51,127	12,391	15,295	10,109	119,384	\$ 208,306
Total Unallocated Costs		-	-	-	-	-	\$ -
Transfers	% Route Miles & % Clients	3,846,406	887,470	1,050,073	871,370	8,880,930	\$15,536,249

Economic Environment (FY2009)



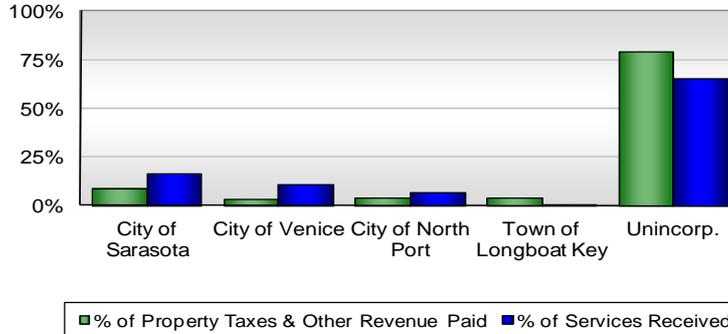
Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Veterans Services	Veteran Address	78,067	165,859	33,338	625	278,654	\$ 556,543
Neighborhood Initiative Grant Program	Neighborhood Location	-	-	-	-	66,777	\$ 66,777
	Population	-	-	-	-	-	\$ -
Total Allocated Costs		78,067	165,859	33,338	625	345,431	\$ 623,320
Unallocated Costs		-	-	-	-	38,647	\$ 38,647
Transfer Costs		-	-	-	-	2,189,027	\$ 2,189,027

Human Services (FY2009)



Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
DIRECT GENERAL FUND SERVICES							
SAMHSA	Human Services	-	-	-	-	-	\$ -
All other GF Human Services	Human Services	2,089,911	591,678	361,580	18,877	1,523,425	\$ 4,585,472
Public Health	Patient Zip Code	592,772	108,696	597,244	19,343	1,520,732	\$ 2,838,787
Total Direct GF Allocated Costs		2,682,683	700,374	958,824	38,221	3,044,157	\$ 7,424,259
Indirect GF Unallocated Costs		-	-	-	-	-	\$ -
OTHER							
Mosquito Control	Population	430,072	176,729	451,098	40,701	2,051,052	\$ 3,149,652
TRANSFER COSTS							
Strategic Initiatives & Opportunities	Human Services	611,027	172,682	103,609	5,313	435,689	\$ 1,328,320
Contracted Human Services	Human Services	3,268,829	923,800	554,280	28,425	2,330,818	\$ 7,106,151
Total Allocated Transfer Costs		3,879,857	1,096,481	657,889	33,738	2,766,506	\$ 8,434,471

Culture and Recreation (FY2009)



	Costs Allocated By:	City of	City of	City of North	Town of	Unincorp.	Total
		Sarasota	Venice	Port	Longboat Key		
Historical Preservation	History Center Data	33,998	7,555	5,666	5,666	324,871	\$ 377,757
Libraries	Library Location	1,873,487	1,073,202	780,991	-	3,874,591	\$ 7,602,272
Libraries Support	Library %'s	589,691	337,796	245,821	-	1,219,550	\$ 2,392,859
Parks	Park Location	1,906,969	1,083,356	593,695	-	11,584,893	\$ 15,168,914
Community Services Admin	Parks %'s	175,045	99,854	63,651	-	715,813	\$ 1,054,363
Indirect allocated General Fund Costs	Population	68,207	28,028	71,541	6,455	325,284	\$ 499,516
Total Allocated Costs		4,647,397	2,629,792	1,761,367	12,121	18,045,002	\$ 27,095,680
Total Unallocated Costs							
	Transfer Costs	-	351,241	105,000	-	200,000	\$ 656,241

Appendix F

FY2010 Cities Data

SUMMARY (FY2010)

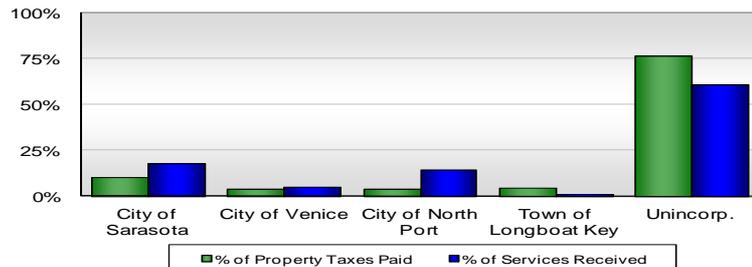
General Fund FY2010 Services Received	City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
General Government	\$ 13,166,112	\$ 3,572,207	\$ 9,602,605	\$ 880,240	\$ 41,241,882	\$ 68,463,046
Public Safety	\$ 14,748,855	\$ 5,370,397	\$ 6,428,601	\$ 440,325	\$ 67,818,217	\$ 94,806,396
Physical Environment	\$ 558,018	\$ 230,592	\$ 595,378	\$ 53,009	\$ 2,761,452	\$ 4,198,449
Transportation*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Environment	\$ 85,056	\$ 182,729	\$ 42,032	\$ 496	\$ 258,475	\$ 568,788
Human Services	\$ 2,909,184	\$ 751,391	\$ 1,103,543	\$ 43,117	\$ 3,436,787	\$ 8,244,021
Culture and Recreation	\$ 5,532,558	\$ 3,530,962	\$ 2,018,919	\$ 14,456	\$ 15,598,898	\$ 26,695,793
General Fund Services Received	\$ 36,999,784	\$ 13,638,277	\$ 19,791,077	\$ 1,431,643	\$ 131,115,711	\$ 202,976,492
Transfers Out						
General Government	\$ 13,859	\$ 4,458	\$ 1,096,583	\$ 987	\$ 2,654,732	\$ 3,770,619
Public Safety	\$ 2,041	\$ 142	\$ 756	\$ 11	\$ 663,589	\$ 666,538
Physical Environment	\$ -	\$ -	\$ -	\$ -	\$ 96,356	\$ 96,356
Transportation	\$ 3,352,365	\$ 741,826	\$ 913,914	\$ 835,803	\$ 8,230,028	\$ 14,073,937
Economic Environment	\$ -	\$ -	\$ -	\$ -	\$ 1,730,264	\$ 1,730,264
Human Services	\$ 3,606,531	\$ 1,019,237	\$ 611,542	\$ 31,361	\$ 2,571,613	\$ 7,840,285
Culture and Recreation**	\$ 7,160	\$ 500	\$ 73	\$ -	\$ 956,558	\$ 964,291
Undefined	\$ -	\$ -	\$ -	\$ -	\$ 4,134,107	\$ 4,134,107
Transfers Out	\$ 6,981,956	\$ 1,766,163	\$ 2,622,868	\$ 868,163	\$ 21,037,247	\$ 33,276,397
Mosquito Control	\$ 322,976	\$ 133,464	\$ 341,071	\$ 30,681	\$ 1,543,863	\$ 2,372,055
Total Services Received	\$ 44,304,715	\$ 15,537,904	\$ 22,755,016	\$ 2,330,487	\$ 153,696,821	\$ 238,624,944
Taxes Paid						
Property Taxes	\$ 24,381,967	\$ 9,348,873	\$ 8,773,750	\$ 11,779,458	\$ 84,706,662	\$ 138,990,710
Half-Cent Sales Tax	\$ 666,966	\$ 275,613	\$ 704,335	\$ 63,358	\$ 17,448,572	\$ 19,158,845
Other Revenues***					\$ 83,742,931	\$ 83,742,931
Total Taxes & Other Revenues Paid	\$ 25,048,933	\$ 9,624,486	\$ 9,478,085	\$ 11,842,816	\$ 185,898,166	\$ 241,892,486

*Transportation Administration no longer in the General Fund as of FY2010

**Transfer Costs do not include \$13,775,722 of expenditure dollars attributed to the Stadium Capital Improvement Project

***Licenses & permits, Intergovernmental, Charges for Services, Fines & Forfeitures, Assessments, Interest, Transfers In, etc.

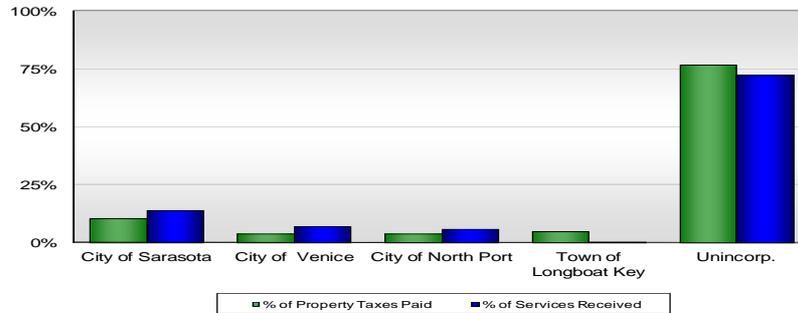
General Government (FY2010)



Costs Allocated By:	City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total	
Property Appraiser	Parcel ID's	460,553	269,102	1,273,907	111,906	2,535,769	\$ 4,651,236
Supervisor of Elections	Voter Registration	452,935	222,615	465,800	58,884	2,491,682	\$ 3,691,916
Indirect Allocated Costs*	Population	7,496,398	3,080,490	7,862,898	709,450	35,751,023	\$ 54,900,260
City of Sarasota TIF		4,756,226					\$ 4,756,226
Total Allocated Costs		13,166,112	3,572,207	9,602,605	880,240	40,778,474	\$ 67,999,638
Total Unallocated Costs		-	-	-	-	463,408	\$ 463,408
Transfer Costs		13,859	4,458	1,096,583	987	2,654,732	\$ 3,770,619

*Includes Elected Officials, Facilities, G.I.S., Planning Administration, Neighborhood Planning, Community Housing, Trial services, etc.

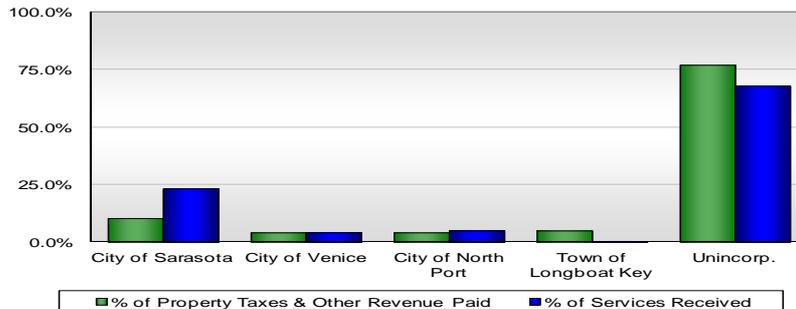
Public Safety – Sheriff (FY2010)



Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Animal Services	Cities Served & Population	209,194	86,446	220,915	19,872	999,975	\$ 1,536,403
Investigation	Cities Served & Population	938,781	387,936	991,380	22,130	4,554,540	\$ 6,894,767
Policing/Road Patrol	Cities Served & Population	2,704,436	1,117,563	2,610,261	211,536	15,840,083	\$ 22,483,878
Courts	Cities Served & Population	789,060	326,066	833,270	74,957	3,771,804	\$ 5,795,156
Sheriff Administrative/Support Services	Cities Served & Population	76,900	31,778	81,209	2,375	18,544,963	\$ 18,737,225
Jail	Prisoner Address & Days Jailed	6,445,221	2,722,945	651,292	33,120	13,609,191	\$ 23,461,769
Indirect Allocated Costs	Population	318,850	131,759	336,714	30,289	1,524,140	\$ 2,341,753
Total Allocated Costs		11,482,442	4,804,493	5,725,040	394,279	58,844,695	\$ 81,250,950
Unallocated Costs							

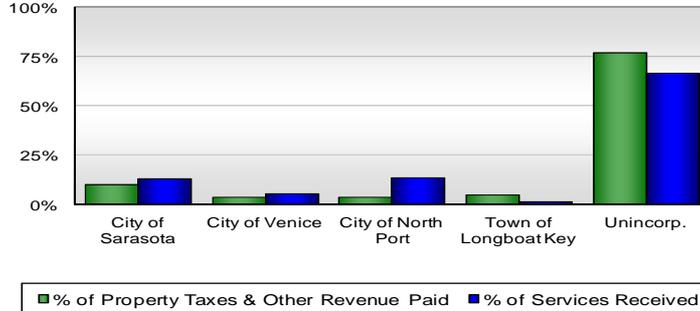
Note: The Sheriff's Department allocates 100+ services into cities served, then costs are allocated by population. Ex. Forensics services serve all cities, associated costs distributed based on population; uniform patrol services and costs are allocated to unincorporated county only.

Public Safety – Other (FY2010)



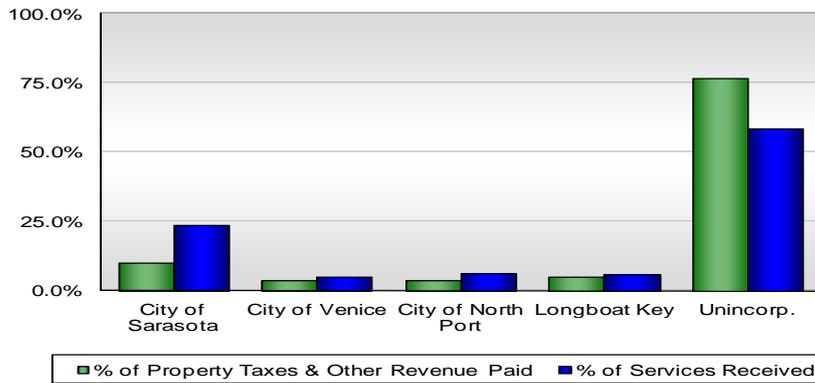
Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
911 Fire/EMS Call Taking	Responding Fire/Police Dept.	921,140	37,002	82,985	-	2,228,243	\$ 3,269,370
911 Fire/EMS Call Dispatching	Responding Fire/Police Dept.	1,079,896	43,380	97,288	-	2,612,275	\$ 3,832,838
800 MHz Radio	Radio Distribution by Fire/Police Dept.	73,687	17,452	32,965	1,939	335,953	\$ 461,996
Beach Lifeguards	Beach Location	414,303	276,202	-	-	1,311,960	\$ 2,002,466
Pool Lifeguards	Pool Location	313,079	-	-	-	-	\$ 313,079
Emergency Operations Center (EOC)/Disaster Preparedness	Population	12,619	5,215	13,326	1,199	60,320	\$ 92,678
K-9 Search Rescue	Population	2,446	1,011	2,583	232	11,690	\$ 17,961
People with Special Needs (Emergency Services)	Population	2,671	1,104	2,820	254	12,766	\$ 19,615
Neighborhood Initiative Grant Program	Neighborhood Location	-	-	-	-	9,049	\$ 9,049
Indirect Allocated Costs	Population	446,573	184,539	471,594	42,422	2,134,676	\$ 3,279,805
Total Allocated Costs		3,266,413	565,904	703,561	46,046	8,716,933	\$ 13,298,857
Unallocated Costs						256,589	\$ 256,589
Transfer Costs		2,041	142	756	11	663,589	\$ 666,538

Physical Environment (FY2010)



Neighborhood Initiative Grant Program	Costs Allocated By:	City of	City of	City of	Town of	Unincorp.	Total
		Sarasota	Venice	North Port	Longboat Key		
Neighborhood Location		-	-	6,095	-	46,449	\$ 52,544
Population		558,018	230,592	589,283	53,009	2,667,396	\$ 4,098,299
Total Allocated Costs		558,018	230,592	595,378	53,009	2,713,845	\$ 4,150,843
Unallocated Costs		-	-	-	-	47,606	\$ 47,606
Transfer Costs		-	-	-	-	96,356	\$ 96,356

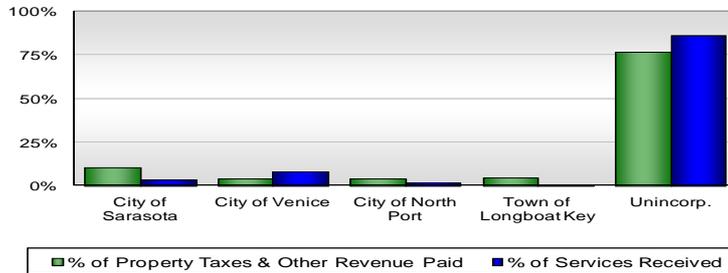
Transportation (FY2010)



Transportation General Fund Dollars	Costs Allocated By:	City of	City of	City of	Longboat	Unincorp.	Total
		Sarasota	Venice	North Port	Key		
% Route Miles & % Clients		-	-	-	-	-	\$ -
Total Allocated Costs		-	-	-	-	-	\$ -
Total Unallocated Costs		-	-	-	-	-	\$ -
Transfers	% Route Miles & % Clients	3,352,365	741,826	913,914	835,803	8,230,028	\$14,073,937

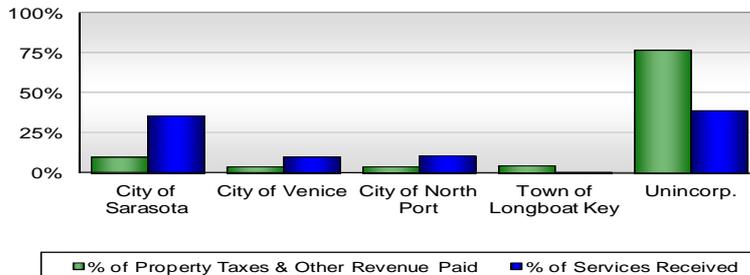
*Transportation Administration no longer in the General Fund as of FY2010

Economic Environment (FY2010)



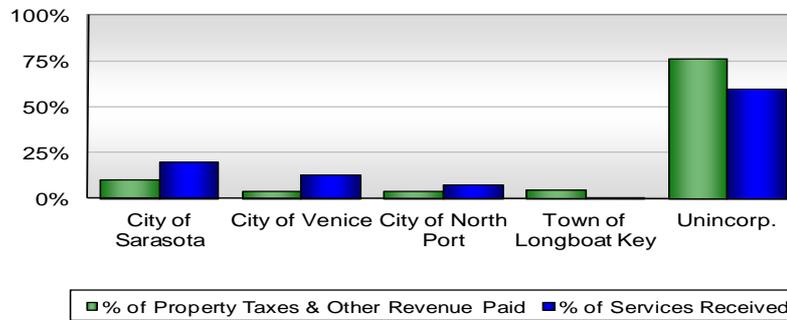
Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Veterans Services	Veteran Address	85,056	182,729	42,032	496	227,879	\$ 538,192
Neighborhood Initiative Grant Program	Neighborhood Location	-	-	-	-	6,072	\$ 6,072
Indirect Allocated Costs	Population	-	-	-	-	-	\$ -
Total Allocated Costs		85,056	182,729	42,032	496	233,951	\$ 544,264
Unallocated Costs		-	-	-	-	24,524	\$ 24,524
Transfer Costs		-	-	-	-	1,730,264	\$ 1,730,264

Human Services (FY2010)



Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
DIRECT GENERAL FUND SERVICES							
SAMHSA	Human Services	-	-	-	-	-	\$ -
All other GF Human Services	Human Services	2,187,684	619,090	376,599	19,573	1,585,808	\$ 4,788,753
Public Health	Patient Zip Code	721,500	132,301	726,944	23,544	1,850,979	\$ 3,455,268
Total Direct GF Allocated Costs		2,909,184	751,391	1,103,543	43,117	3,436,787	\$ 8,244,021
Indirect GF Unallocated Costs		-	-	-	-	-	\$ -
OTHER							
Mosquito Control	Population	322,976	133,464	341,071	30,681	1,543,863	\$ 2,372,055
TRANSFER COSTS							
Strategic Initiatives & Opportunities	Human Services	1,506,406	425,723	255,434	13,099	1,074,133	\$ 3,274,796
Contracted Human Services	Human Services	2,100,125	593,514	356,108	18,262	1,497,480	\$ 4,565,489
Total Allocated Transfer Costs		3,606,531	1,019,237	611,542	31,361	2,571,613	\$ 7,840,285

Culture and Recreation (FY2010)



Costs Allocated By:		City of Sarasota	City of Venice	City of North Port	Town of Longboat Key	Unincorp.	Total
Historical Preservation	History Center Data	38,019	8,449	6,336	6,336	363,292	\$ 422,432
Libraries	Library Location	1,684,791	947,534	749,915	-	3,638,550	\$ 7,020,791
Libraries Support	Library %'s	616,698	346,834	274,498	-	1,331,849	\$ 2,569,878
Parks	Park Location	2,925,250	2,073,351	835,214	-	9,343,207	\$ 15,177,022
Community Services Admin	Parks %'s	182,324	119,474	62,691	-	513,419	\$ 877,907
Indirect allocated General Fund Costs	Population	85,475	35,321	90,264	8,120	408,582	\$ 627,762
Total Allocated Costs		5,532,558	3,530,962	2,018,919	14,456	15,598,898	\$ 26,695,793
Total Unallocated Costs							
Transfer Costs*		7,160	500	73	-	956,558	\$ 964,291

*Transfer Costs do not include \$13,775,722 of expenditure dollars attributed to the Stadium Capital Improvement Project

SARASOTA COUNTY GOVERNMENT

Office of Financial Planning

MEMORANDUM

TO: Board of County Commissioners

THROUGH: James L. Ley, County Administrator

FROM: Jeffrey Seward, Chief Financial Planning Officer

SUBJECT: **Analysis of a Potential Law Enforcement Municipal Services Taxing Unit (MSTU) for the Funding of the County Sheriff**

DATE: October 19, 2007

Purpose and Background

In 1998 and again in 2005, the Board of County Commissioners directed the Office of the County Attorney to research presenting the Sheriff's annual budget as a millage levy separate from the general millage levy of the County.

The 1998 analysis focused on three alternatives, with the first option being recognized as the only option "without a significant legal risk:"

- (1) Inclusion of supplemental information with the tax bill identifying the amount of the Sheriff's budget and related portion of the General County millage;
- (2) Certification of a separate millage for the Sheriff's budget on the TRIM notice and the tax bill; or
- (3) Creation of an MSTU, MSBU, or special district which would levy assessments on the tax bill to fund portions of the Sheriff's budget.

The research also stated that "until the Florida Supreme Court renders a final opinion on the validity of funding Law Enforcement services and court systems through special assessments, any special assessments for those purposes would be at significant risk." In 2005, the County Attorney reported that such an opinion had indeed been rendered in 2002. The Court's decision "eliminates the legal viability for Sarasota County to fund Law Enforcement activities through the creation of an MSBU" due to the need for non-ad valorem assessments to provide specific, special benefit to real property, rather than personal benefit to individuals.

However, funding the Sheriff's budget through an MSTU *is* an alternative available to the Board of County Commissioners, as it is not premised on providing special benefit to real property. Section 125.01(1) (q), Florida Statutes, which authorizes counties to create both MSBUs and

MSTUs, “expressly recognizes ‘Law Enforcement’ as a municipal service for which an MSTU can be created.”

To establish a quantifiable framework for discussion, this memorandum outlines the more tactical details of how a Law-Enforcement MSTU might be established in Sarasota County for full or partial funding of the Sheriff’s annual budget.

Current Funding Process for the Sheriff

Currently, the Sheriff receives the majority of funding from one primary source, the County’s General Fund (the Stormwater Environmental Utility Fund contributes less than 1% for the funding of the Road Gang program.). The Sheriff’s FY2008 adopted budget totals \$89,250,017, of which \$88,121,349 is funded by the General Fund. This represents 27.92% of the FY2008 Adopted General Fund expenses of \$315,676,761, and is the equivalent of 1.4991 mills.

For the purposes of this analysis, the FY2006 actual General Fund expenses were used as the baseline and were \$255,126,926 of which the Sheriff comprised 31.65%.) The Sheriff receives this funding in one-twelfth increments each month during the fiscal year. Upon transfer to the Sheriff, the Board of County Commissioners loses discretionary control over the direct expenditure of that funding but remains the authoritative control for increasing overall funding throughout the fiscal year via budget amendments.

The Sheriff’s budget consists of three functional components: Courts, Law Enforcement, and Corrections, with Law Enforcement making up the largest piece. Each component consists of several high-level line items: Personal Services, Investigations, Operating Expenses, and Capital Outlay.

The following table displays the Sheriff’s FY2004 through FY2008 actual expenditures and adopted budgets (General Fund Only):

	FY2004 ¹	FY2005 ²	FY2006 ³	FY2007 ⁴	FY2008 ⁵
Courts	6,173,189	6,537,032	6,902,008	5,582,532	5,788,990
Law Enforcement⁶	47,426,119	50,743,161	53,683,857	59,734,804	58,340,823
Corrections	18,984,070	19,652,248	20,171,831	22,055,422	23,991,536
Total	72,583,378	76,932,441	80,757,696	87,372,758	88,121,349
Capital Projects⁷	4,312,018				

¹ Based on CAFR Actuals

² Based on CAFR Actuals

³ Based on CAFR Actuals

⁴ Based on FY2007 Amended Budget

⁵ Based on FY2008 Adopted Budget

⁶ Internal service charge amounts for each fiscal year are included within the Law Enforcement component.

⁷ Total Capital Project Appropriations, FY04 through FY08, are not included in each annual Sheriff’s budget. Also, includes all funding sources; not limited to General Fund.

The capital project data reflects the amount of funding required for Sheriff-related facilities from the Board of County Commissioners and is *not* reflected in the Sheriff's adopted budget (per Florida Statute); rather, it is reflected within the Board's annual CIP budget and amounts to \$4,312,018 in total appropriations from FY2004 through FY2008.

MSTU Analysis Assumptions and Issues

Analysis Assumptions

FY2006 expenditure data is used for this analysis, extracted from the annual Cities Project; developed to provide a broad picture and assessment of the allocated and unallocated costs of general operating ad valorem dollars on County services provided to each municipality, as well as within unincorporated Sarasota County.

Two issues driving the MSTU scenarios outlined in this analysis include boundary constraints of the MSTU and what can (and cannot) be funded using MSTU-generated revenue.

Boundary Issues

Per statute, an MSTU may be established for any part or all of the unincorporated areas of the County. Subject to the consent by ordinance of the governing body of a municipality, given either annually or for a term of years, the boundaries of the MSTU may include all or part of the boundaries of the consenting municipality. The municipalities have this option based on the fact that, should they choose to participate, the additional MSTU millage will be counted toward the cities' millage caps, whereas that same MSTU millage will NOT be applied to the County's millage cap. (The statutory millage cap for both municipality and County ad valorem is established at 10 mills.)

Funding Constraint Issues

The Sarasota County Sheriff Office's budget cannot be funded entirely by an MSTU. Per section 951.061, Florida Statutes, "the salaries for county correctional officers shall be paid from the general revenue fund of the county and shall be included by the sheriff, if designated as chief correctional officer of the county, in his or her proposed budget of expenditures for the maintenance and operation of the county correctional system..." County Ordinance 93-055 designated the Sarasota County Sheriff as the Chief Correctional Officer; therefore disallowing expenditures associated with Correctional Officer salaries from inclusion in an MSTU. In FY2006, actual salary expenditures of County Correctional Officers equaled \$16,178,475 (General Fund only), or 20% of the Sheriff's entire General Fund expenditures.

MSTU Options

Option 1 – Unincorporated Sarasota County and All Municipalities

Option 1 would provide for all Law Enforcement, Courts, and non-salary Corrections expenditures within both the incorporated and unincorporated county – totaling \$64,579,221 (equal to 1.0847 mills, using FY2008 total taxable value) - to be funded through the Law Enforcement MSTU. This would decrease General Fund expenditures from \$255,126,926 to \$190,547,705. The only remaining funding requirement placed on the General Fund would be for funding of the county-wide Corrections salaries, which totals \$16,178,475 (equal to 0.2717 mills, using FY2008 total taxable value). *If implemented, Option 1 could have decreased the burden on the General Fund by \$64,579,221.*

Option 1	Law Enforcement , Courts, Non-Salary Corrections*	Corrections Salaries	TOTAL
	MSTU	General Fund	
Unincorporated	52,927,258	8,656,414	61,583,672
Longboat Key	193,299	9,326	202,625
North Port	3,124,460	1,616,476	4,740,936
Sarasota	6,825,084	5,498,337	12,323,421
Venice	1,509,120	397,922	1,907,042
TOTAL	\$64,579,221	\$16,178,475	\$80,757,696

*** based on the Cities Project, the expenses within Law Enforcement & Courts represent the estimated cost of performing those specific services within each municipality and unincorporated Sarasota County**

The impact of the levied MSTU millage under Option 1 to a typical tax bill of an unincorporated homesteaded \$300,000 valued property is presented below. Under this option, the taxes due remain constant, irrespective of the existence of the MSTU, as the reduction of the millage in the General Fund is made-up for in the MSTU millage rate (assumes all cities opt into the MSTU).

Taxing Authority	Property Tax Bill With MSTU	Property Tax Bill Without MSTU
County	298.29	893.50
Law Enforcement MSTU	595.21	N/A
TOTAL	\$893.50	\$893.50

Option 2 – Unincorporated Sarasota County and No Municipality Law Enforcement Inclusion

Option 2 would provide for all Law Enforcement expenditures within the unincorporated county – totaling \$46,265,881 (equal to 1.2950 mills, using FY2008 unincorporated taxable value) - to be funded through the Law Enforcement MSTU. However, only the Courts and Corrections expenditures would be supported from the General Fund for the municipalities – the Law Enforcement function of the Sheriff within the municipalities would be funded by a fee for service charged by the Sheriff to the municipalities. This would decrease General Fund expenditures from \$255,126,926 to

\$208,861,045. The only remaining funding requirement placed on the General Fund would be for funding of the county-wide Corrections and Courts function which totals \$27,073,839 (equal to 0.4547 mills, using FY2008 total taxable value). *If implemented, Option 2 could have decreased the burden on the General Fund by \$53,683,857.*

Option 2	Law Enforcement *	Courts & Corrections	Unfunded Law Enforcement	TOTAL
	MSTU	General Fund	Requires Fee for Service	
Unincorporated	46,265,881			
Longboat Key			98,782	
North Port			1,857,895	
Sarasota			4,441,214	
Venice			1,020,084	
TOTAL	\$46,265,881	\$27,073,839	\$7,417,975	\$80,757,696

*** based on the Cities Project, the expenses within Law Enforcement represent the estimated cost of performing those specific services within each municipality and unincorporated Sarasota County**

The impact of the levied MSTU millage under Option 2 to a typical tax bill of an unincorporated homesteaded \$300,000 valued property is presented below. Under this option, the taxes increase by \$108.16 for unincorporated residents as costs are shifted to an MSTU funded only by the unincorporated county (a reduced tax base leads to a higher millage rate for the residents of the unincorporated county).

Taxing Authority	Property Tax Bill With MSTU	Property Tax Bill Without MSTU
County	356.13	893.50
Law Enforcement MSTU	645.54	N/A
TOTAL	\$1,001.67	\$893.50

Synopsis

Depending on the scenario implemented, a Law Enforcement MSTU established for Sarasota County could be levied at a millage rate ranging from 1.0847 mills to 1.2950 (based on the analysis of FY2006 data), reducing the County’s General Fund contribution in the funding for a percentage of the Sheriff’s annual Law Enforcement budget. If levied, this additional millage rate would not be included in the County’s statutory millage cap, but would be added to the statutory millage cap of any municipality that would choose to participate through an ordinance.

While the current process of funding the Sheriff’s Law Enforcement activities may not meet the political desire of the Board, it does allocate costs more effectively; as an example, a possible repercussion of levying the law enforcement MSTU with no, or limited, municipality inclusion would be a tax shift to the unincorporated County essentially having that segment of property owners pay for not only the Sheriff’s Law Enforcement activities within the unincorporated County, but within the incorporated cities as well.

Next Steps

If the Board of County Commissioners decide to pursue the establishment of a Law Enforcement MSTU within Sarasota County for inclusion in the FY2009 budget, the necessary public hearing and ordinance approval would need to occur prior to, or on, December 18, 2007 (the last Board meeting of the calendar year) as the MSTU needs to be approved no later than December 31, 2007.

CC:

Dave Bullock, Deputy County Administrator
Susan Scott, Deputy County Administrator
Stephen DeMarsh, County Attorney
Kathleen Schneider, County Attorney



End of Agenda Item